***Working with Employers to Ensure the Support
for our Nation's Children***

**Florida Statute 409.2576** and the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, 42 U.S.C. 653A, requires all employers to report newly hired and re-hired employees to a state directory within 20 days of their hire date.

New hire reporting is required by law in all 50 states, and has been mandatory since October, 1998.  Pursuant to federal law, states have the option of imposing civil monetary penalties on employers who fail to report new hires. The fine can be up to $25 per newly hired employee, and if there is a conspiracy between the employer and employee not to report, the penalty can be up to $500 per newly hired employee.

The State of Florida works with employers to help ensure that all new hires are reported as required. The Federal Office of Child Support Enforcement (OCSE) provides states a quarterly report containing information on employers who may not have reported all new hires as required.

Using the quarterly report, our Center may mail notices to employers who appear to be non-compliant in reporting their new hires. Aside from providing information on legal requirements, the notice also provides information on how to comply with new hire reporting laws, so employers may avoid future notices.

Using a different FEIN to report your new hires and your quarterly wage information may also cause you to appear as non-compliant. If you have more than one FEIN, please make certain you use the same FEIN you use to report your quarterly wage information when reporting new hires. If you receive a non-compliance notice from our office and you believe you may be using multiple FEINs, please contact our office.

The Florida New Hire Reporting Center also monitors regular new hire reports coming into the Center, and attempts to contact employers who appear to have lapsed or who have irregular new hire reporting histories.

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Source: Florida Department of Revenue's Child Support Enforcement Program.
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| **About the Law****1.** **What is the new hire law?****Florida Statute 409.2576** and the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, 42 U.S.C. 653A, requires all employers to report newly hired and re-hired employees to a state directory within 20 days of their start date.**2.** **Who must report?**All employers and/or labor organizations in the State of Florida.**3.** **Who must be reported?**Employers are required to report the following employees:* *New employees*: Employers must report all employees who reside or work in the State of Florida to whom the employer anticipates paying earnings. Employees should be reported even if they work only one day and are terminated (prior to the employer fulfilling the new hire reporting requirement).
* *Re-hires or Re-called employees*: Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay, or terminated from employment. Employers must also report any employee who remains on the payroll during a break in service or gap in pay, and then returns to work. This includes teachers, substitutes, seasonal workers, etc.
* *Temporary employees*: Temporary agencies are responsible for reporting any employee who they hire to report for an assignment. Employees need to be reported only once; they do not need to be re-reported each time they report to a new client. They do need to be reported as a re-hire if the worker has a break in service or gap in wages from your company.

**4****. Is anyone exempt from this law?**No one is exempt from this law.**5.** **Do Independent Contractors (1099's) have to be reported?**The Florida New Hire Reporting Center welcomes Independent Contractor reports; however, the law does not require employers to report them. The IRS provides strict guidelines on whether an individual is in fact an Independent Contractor or an employee. If you have questions regarding this guideline, please contact the IRS.**6.** **Are labor unions and hiring halls required to report?**Labor unions and hiring halls must report their own employees; that is, individuals who work directly for the labor union or hiring hall. If the labor union or hiring hall simply refers individuals for employment, it does not need to file new hire reports for these actions. If a labor organization actually pays the individuals whom it refers (as opposed to having them paid by the person or entity to which they have been referred), the labor organization would be considered the "employer" and subject to the new hire reporting requirements.**Basics of New Hire Reporting****7.** **Why do we need new hire reporting?**New hire reporting speeds up the child support income withholding order process, expedites collection of child support from parents who change jobs frequently, and quickly locates alleged fathers/non-custodial parents to help in establishing paternity and child support orders. New hire reporting helps children receive the support they deserve. Employers are a key partner in ensuring financial stability for many children and families and should take pride in their role.**8.** **What information must I report?**In accordance with Federal legislation, the State of Florida asks for the following information:* Employer's Federal Employer Identification Number (FEIN) - If you have more than one FEIN, please make certain you use the same FEIN you use to report your quarterly wage information when reporting new hires.
* Employer's Name
* Employer's Mailing Address
* Employer's Payroll Address
* Employee's Name (First, Middle, Last)
* Employee's Address
* Employee's Social Security Number
* Employee's Date of Hire

Additional information may be required if reporting electronically. **9****. How do I report?**There are a variety of ways to report new hires, including online reporting, electronic reporting and by mail or fax.**10.** **Where do I report new hires?***Electronic Reports* - Using our Web site's online reporting feature is a very popular choice for employers. This feature provides a printable confirmation of reports received and is available 24 hours a day, 7 days a week.Employers can send new hire data files in a variety of ways, including transferring files through this Web site, electronic transfer via modem (EFT), or mail reports to us on diskette. *Non-Electronic Reports* - Paper new hire reports may either be faxed or mailed to our Center.

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| ***Mail reports to:***Florida New Hire Reporting CenterP.O. Box 6500Tallahassee, FL   32314-6500 | ***Fax reports to:***(850) 656-0528Toll-free: (888) 854-4762 |

**11.** **How often must I report?**Employers must report within 20 days of a new employee's hire date. Employers who submit reports magnetically or electronically shall submit the reports in two monthly transmissions not more than 16 days apart. **12.** **How will the information be used?**Federal and State laws contain strict guidelines for the use of new hire reporting information. Florida's child support computer system matches new hire information against open child support cases to locate alleged fathers/non-custodial parents to establish paternity and child support orders, and enforce existing orders. Once these matches are done, the new hire information is sent to the National Directory of New Hires and is utilized by Child Support Agencies nationwide.New hire information can also be used by states to help detect and prevent fraudulent payments to recipients of unemployment insurance, workers compensation, and welfare benefits.The use of this information provides financial support for Florida's families and a reduction in welfare and unemployment insurance costs.  **13. I've** **never reported new hires, what do I do?**Begin by reporting any new employees you've hired within the last 180 days. Continue by reporting any new hires you have within 20 days of their hire date.**Common Employer Questions****14.** **I am an employer with employees in more than one state. What special considerations, if any, need to be made for this?**New hire reporting is required in all 50 states. One of the goals of new hire reporting legislation is to make it as easy as possible for employers to comply. **15.** **Is there an easier way to report other than submitting a New Hire Reporting Form?**We strongly suggest reporting electronically. You can either report new hires using our Web site or transmit a data file created by your company's human resources or payroll software. Electronic reporting will eliminate paperwork, increase the accuracy of the reports, allows faster processing, and can save on postage and other costs. Our Web site even provides a printable confirmation of new hires you report during a session! Electronic reporting can also qualify Multistate employers to report new hires directly to one state.**16.** **What if I have questions about child support or income withholding?**The Florida New Hire Reporting Center does not have access to specific child support information and does not have the ability to answer questions related to child support.Check out our [**Employer Resource Center**](https://newhire.state.fl.us/fl-newhire/resources.aspx) page to find information on local, state, and federal child support agencies. **17.** **Do I have to report if I do not hire anyone?** No. **18.** **Are domestic employees (maid, nurse, and gardener) required to be reported?**New hire reporting legislation requires all "employees" to be reported. Thus, an individual who is an employee for purposes of federal income tax withholding from wages is also an employee for new hire reporting purposes. If you need to determine if you should be paying federal income tax for your employees, please contact the Internal Revenue Service at (800) 829-1040 or visit them at [**www.irs.gov**](http://www.irs.gov).**19.** **I am an employer who has more than one address. Which one should I list?**The address where you want income withholding orders sent should be used. A street address is preferred, as long as you can receive mail there.**20.** **I provide employee information on my Quarterly Wage Reports. Why must I also report the employee as a new hire?**New hire information from the Quarterly Wage Reports becomes available two to six months after the date of hire. When you immediately report new hires, there is an improved chance of locating the individual while employed and the required child support action can be promptly taken. In addition, fraudulent unemployment insurance, workers compensation, and welfare benefit payments can be quickly detected.**21.** **Do temporary agencies have to report their new hires for every assignment?**Temporary agencies are responsible for reporting their workers who sign a W-4 form and report to an assignment. Workers need to be reported only once; they do not need to be reported each time they report to a new client. If the worker has a break in service from your agency and a new W-4 form is required, then a new hire report is also needed.**22.** **Do I need to report an employee who worked for a couple of hours or days and then quit?**If the employee filled out a W-4 form and only worked for a few hours, that employee must be reported. Although that employee is no longer with your company, there is useful information that can be obtained, such as home address and work history.**23.** **Do I have to include my FEIN on line 10 of the W-4? The instructions say to include it only if I sent it to the IRS.**Yes, if you are sending in your report by W-4, you must include the employer name, address, and Federal Employer Identification Number (FEIN) in blocks 8 and 10 of the W-4 form. If you have more than one FEIN, please make certain you use the same FEIN you use to report your quarterly wage information when reporting new hires.**24****. If I take over a business, do I have to report all of the employees?**No, not if these employees have previously been reported. Employers must report any newly hired employee who is hired after that date. If you are unsure if employees have been previously reported, we recommend reporting any employee hired within the last 180 days.**25.** **In addition to reporting new hires, do I need to report terminated employees as well?**No. Only new hires and re-hires are required to be reported to the Florida New Hire Reporting Center. However, if the terminated employee had an Income Withholding Order for child support, the termination should be reported to the agency that issued the Order.**26.** **Can I send an outdated W-4?**Yes, but if you need new W-4 forms, please contact the [**Internal Revenue Service**](http://www.irs.gov/).**27.** **What if I still have more questions about new hire reporting?**Do not hesitate to call the Florida New Hire Reporting Center at (850) 656-3343, or toll-free at (888) 854-4791 with any questions regarding the new hire reporting process. Our help desk staff is available Monday through Friday, 8:00am to 5:00pm Eastern Time. Our toll-free number operates 24 hours a day, seven days a week, and offers the ability to order documents and have them faxed to you using our automated system.  |
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Source: Florida Department of Revenue's Child Support Enforcement Program.
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