

# States Requiring Independent Contractor Reporting

Information current as of 11/7/23

State	Is there a Requirement to Report Independent Contractors?  New Hire Website Information	Statute/Regulation/Legislation
California	<p><b>Yes, required to report.</b></p> <p><a href="#">California's New Employee Registry</a></p> <p><a href="#">Law section (ca.gov) - California Independent Contractor Reporting FAQs</a></p>	<p>Cal. Unemployment Ins. Code § 1088.8</p> <p>(a) Effective January 1, 2001, any service-recipient, as defined in subdivision (b), who makes or is required to make a return to the Internal Revenue Service, in accordance with subdivision (a) of Section 6041A of the Internal Revenue Code (relating to payments made to a service-provider as compensation for services) shall file with the department information as required under subdivision (c).</p> <p>(b) For purposes of this section:</p> <p>(1) "Service-recipient" means any individual, person, corporation, association, or partnership, or agent thereof, doing business in this state, deriving trade or business income from sources within this state, or in any manner in the course of a trade or business subject to the laws of this state. "Service-recipient" also includes the State of California or any political subdivision thereof, including the Regents of the University of California, any charter city, or any political body not a subdivision or agency of the state, and any person, employee, department, or agent thereof.</p> <p>(2) "Service-provider" means an individual who is not an employee of the service-recipient for California purposes and who received compensation or executes a contract for services performed for that service-recipient within or without the state.</p> <p>(c) Each service-recipient shall report all of the following information to the department, within 20 days of the earlier of first making payments that in the aggregate equal or exceed six hundred dollars (\$600) in any year to a service-provider, or entering into a contract or contracts with a service-provider providing for payments that in the aggregate equal or exceed six hundred dollars (\$600) in any year:</p> <p>(1) The full name, address, and social security number of the service-provider.</p>

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		<p>(2) The service-recipient's name, business name, address, and telephone number.</p> <p>(3) The service-recipient's federal employer identification number, California state employer account number, social security number, or other identifying number as required by the Employment Development Department in consultation with the Franchise Tax Board.</p> <p>(4) The date the contract is executed, or if no contract, the date payments in the aggregate first equal or exceed six hundred dollars (\$600).</p> <p>(5) The total dollar amount of the contract, if any, and the contract expiration date.</p> <p>(d) The department shall retain information collected pursuant to this section until November 1 following the tax year in which the contract is executed, or if no contract, the tax year in which the aggregate payments first equal or exceed six hundred dollars (\$600).</p> <p>(e) For each failure to fully comply with subdivision (c), unless the failure is due to good cause, the department may assess a penalty of twenty-four dollars (\$24), or four hundred ninety dollars (\$490) if the failure is the result of conspiracy between the service recipient and service provider not to supply the required report or to supply a false or incomplete report.</p> <p>(f) <b>Information obtained by the department pursuant to this section may be released only for purposes of establishing, modifying, or enforcing child support obligations</b> under Section 17400 of the Family Code and for child support collection purposes authorized under Article 5 (commencing with Section 19271) of Chapter 5 of Part 10.2 of the Revenue and Taxation Code, or to the Franchise Tax Board for tax enforcement purposes or for the administration of this code.</p> <p>(g) This section shall become operative on January 1, 2001.</p>
Colorado	Yes, required to report.	<p>Colo. Rev. Stat. § 13-54-104</p> <p>(b)(l) "Earnings" means:</p>

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	<p><a href="#">New Hire Website</a></p> <p>Who to Report</p> <ul style="list-style-type: none"> <li>Newly hired employees – The law defines a "newly hired employee" as (i) an employee who has not previously been employed by the employer; or (ii) was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days.</li> <li>Rehired employees – If the employee returning to work is required to complete a new W-4 form or has been separated from your employment for at least 60 consecutive days, you should report the individual as a new hire.</li> <li><b>Contractors</b> – Per Colorado Revised Statutes §13-54-104, 14-10-115 and 14-14-102, payments made to independent contractors are subject to income withholding for child/maintenance support. Independent contractors should be reported if the individual provides their SSN for tax purposes.</li> </ul>	<p>(A) Compensation paid or payable to an individual employee or <b>independent contractor</b> for personal labor or services;</p> <p>Colo. Rev. Stat. § 14-10-115          (5) Determination of income. (a) For the purposes of the child support guidelines and schedule of basic child support obligations specified in this section, the gross income of each parent shall be determined according to the following guidelines:          (I) "Gross income" includes income from any source, except as otherwise provided in subparagraph (II) of this paragraph (a), and includes, but is not limited to:          (D) Payments received as an independent contractor for labor or services, which payments must be considered income from self-employment;</p> <p>Colo. Rev. Stat. § 26-13-125(1)(a):          "Employee" means a natural person who is employed by an employer in this state for compensation, which employer is required to report the compensation to the federal internal revenue service. "Employee" includes a self-employed or contracted employee for whom the employer is required to report compensation to the federal internal revenue service.</p>
<p><b>Connecticut</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a>  <a href="#">DOL Website FAQ</a></p> <p>I hired an independent contractor. Do I report this as a new hire?          Effective October 1, 2003, Public Act 03-89 defines an independent contractor as an 'employee' and the company contracting as the 'employer'.  <b>Independent contractors whose services are valued at \$5,000 or more and are not themselves</b></p>	<p>2019 Connecticut House Bill 6734 (pending): Requires employers to report independent contractors to the state directory of new hires; expands access to information to aid in the creation and enforcement of child support orders.</p> <p>Conn. Gen. Stat. § 31-254          (c) (1) For the purposes of this section, "employer" does not include any department, agency or instrumentality of the United States; or any state agency performing intelligence or counterintelligence functions, if the head of such agency has determined that reporting pursuant to this section with respect to the employee could</p>

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	<p><b>registered with the Connecticut Department of Labor for unemployment insurance tax purposes or are not employees of a registered employer, are to be reported as a new hire by the company contracting their services.</b></p>	<p>endanger the safety of the employee or compromise an ongoing investigation or intelligence mission. For the purposes of subsections (b) to (e), inclusive, of this section, the terms “employer” and “<b>employee</b>” shall include persons engaged in the acquisition and rendition, respectively, of <b>independent contractual services</b>, provided the expected value of such services for the calendar year next succeeding the effective date of the contract for such services, is at least five thousand dollars.</p>
<p><b>Delaware</b> Governmental agencies must report independent contractors they hire, and all other employers may provide the same information on their independent contractors if they choose.</p>	<p><b>Only required to report if government agency.</b></p> <p><a href="#">New Hire Website</a></p> <p>Do Independent Contractors (1099's) have to be reported?</p> <p><b>Governmental agencies must report independent contractors they hire</b> and all other employers may provide the same information on their independent contractors if they choose.</p>	<p>Del. Code Ann. tit. 13, § 2208</p> <p>(a) General.--There is hereby established within the Division of Child Support Services an automated directory (to be known as the “State Directory of New Hires”) which shall contain information supplied by employers pursuant to § 1154(h) of Title 30.</p> <p>(b) Entry of information into data base.--Within 5 business days of receipt of a report supplied by an employer pursuant to § 1156A of Title 30, information included in the report shall be entered into the data base maintained by the State Directory of New Hires.</p> <p>(c) Information comparisons.--The State Directory of New Hires shall, directly or by contract, conduct automated comparisons of the Social Security numbers reported by employers pursuant to § 1156A of Title 30 and the Social Security numbers appearing in the records of the State case registry. When an information comparison reveals a match with respect to the Social Security number of an individual required to provide support under a support order, <b>the State Directory of New Hires shall provide the Division of Child Support Services with the name, address and Social Security number of the employee to whom the Social Security number is assigned</b>, the date services for remuneration were first performed by the employee, and the name, address and identifying number assigned under § 6109 of the Internal Revenue Code of 1986 (26 U.S.C. § 6109) to the employer.</p>

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		<p>(e) Uses of new hire information.--The State Directory of New Hires shall make the specified information available to the following entities for the purposes described below.</p> <p>(1) The State Directory of New Hires shall provide information derived from the comparison conducted pursuant to subsection (c) of this section to the <b>Division of Child Support Services, which shall use the information to locate individuals for purposes of establishing paternity and establishing, modifying and enforcing child support obligations.</b></p> <p>Del. Code Ann. tit. 30, § 1156A</p> <p>(a) Every employer required to deduct and withhold tax under this chapter shall, within 20 days after the date the employer hires the employee, notify the State Directory of New Hires established pursuant to § 2208 of Title 13 of the hiring of the employee; provided, however, that:</p> <p>(1) An employer that transmits reports magnetically or electronically shall so notify the State Directory by 2 monthly transmissions (if necessary) not less than 12 days nor more than 16 days apart; and</p> <p>(2) An employer that has employees in this State and at least 1 other State and that transmits reports magnetically or electronically may comply with the requirements of this subsection by designating either this State or another state in which the employer has employees, as the state to which the employer will transmit the report required under this section, providing written notification to the Secretary of the federal Department of Health and Human Services of such designation and transmitting the report to such state.</p> <p>(b) Such report shall include the name, address and social security number of the newly hired employee, the date services for remuneration were first performed by the employee, and the name and address of, and identifying number assigned under § 6109 of the Internal Revenue Code of 1986 (26 U.S.C. § 6109) to, the employer.</p>
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		<p>(c) Each report shall be made on a W-4 form or, at the option of the employer, an equivalent form, and may be transmitted to the State Directory of New Hires by first-class mail, magnetically, or electronically.</p> <p>(d) An employer who fails or refuses to report the hiring of a new employee as required by this section shall be punished by a fine of \$25 for each such failure or refusal. An employer or employee who conspires not to report the hiring of an employee as required by this section, or to supply a false or incomplete report as required by this section, shall be punished by a fine of \$500 for each offense. A fine under this section may not be suspended. If the employer is a corporation, criminal liability shall be established pursuant to §§ 281-284 of Title 11. Family Court shall have jurisdiction over violations of this section.</p> <p>(e) For purposes of this section, the following terms shall have the following meanings:</p> <p>(1) "Business day" means a day on which state offices are open for regular business.</p> <p>(2) "Employee" means an individual who is an employee within the meaning of Chapter 24 of the Internal Revenue Code of 1986 (26 U.S.C. § 3401 et seq.), and does not include an employee of a federal or state agency performing intelligence or counterintelligence functions, if the head of such agency has determined that reporting pursuant to the federal law with respect to the employee could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.</p> <p>(3) "Employer" has the meaning given such term in § 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. § 3401(d)), and includes any entity and any labor organization. The term "labor organization" has the meaning given such term in § 2(5) of the National Labor Relations Act (29 U.S.C. § 152(5)), and includes any entity (also known as a "hiring hall") which is used by the organization and an employer to carry out requirements described in § 8(f)(3) (29 U.S.C. §</p>
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		<p>158(f)(3)) of such act of an agreement between the organization and the employer.</p> <p>(4) “Newly hired employee” means an employee who has not previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days.</p>
<p><b>Florida</b></p>	<p><b>Yes, required to report.</b></p> <p><u>New Hire Website</u>            IC’s are required to be reported. This legislation took effect on October 1, 2021. <b>There are a variety of ways to report newly hired or re-hired employees and independent contractors who will earn more than \$600 per calendar year. The Child Support Program offers options for reporting online, electronically, and by mail or fax.</b></p>	<p>409.2576 State Directory of New Hires.—</p> <p>(1) DIRECTORY CREATED.—The State Directory of New Hires is hereby created and shall be administered by the Department of Revenue or its agent. All employers and service recipients in this state shall furnish a report consistent with subsection (3) for each newly hired or rehired employee or individual who is not an employee but is provided payment for services rendered, unless the employee or individual is employed by or under contract with a federal or state agency performing intelligence or counterintelligence functions and the head of such agency has determined that reporting pursuant to this section could endanger the safety of the employee or individual or compromise an ongoing investigation or intelligence mission.</p> <p>(2)(e) “Service recipient” means a person engaged in a trade or business who pays an individual for services rendered in the course of such trade or business.</p> <p>(3)(b) A service recipient shall report to the State Directory of New Hires an individual who is not an employee in the same manner as described in paragraph (a) but who the service recipient, while engaged in a trade or business, pays in an amount of \$600 or more per calendar year for services rendered in the course of the trade or business. The report must include the name, address, and social security number or other identifying number assigned to the individual under s. 6109 of the Internal Revenue Code of 1986; the date services for payment were first rendered by the individual; and the name, address, and employer identification number of the service recipient.</p>

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		<p>(4)(b) Service recipients must report on individuals subject to reporting under paragraph (3)(b) within 20 days after the earlier of:</p> <ol style="list-style-type: none"> <li>1. The date of the first payment made which requires an information return in accordance with s. 6041A(a) of the Internal Revenue Code of 1986; or</li> <li>2. The date on which a contract providing for such payments is entered into.</li> </ol>
<p><b>Guam</b> When the government of Guam acts as a contractee, it must report independent contractors as new hires.</p>	<p><b>Only required to report if government agency.</b></p>	<p>Guam Code tit. 5, § 34301 (c) Employee means an individual who performs services for remuneration for another person who has the right to control and direct the individual in the means by which such services are performed. (d) Independent Contractor means a person who performs services for remuneration for another person who does not have the right to control and direct the person in the performance of such service but is liable in contract to that other person for the results attained through such service.</p> <p>Guam Code tit. 5, § 34308 The government of Guam, when acting in the capacity of contractee, shall report the execution of a contract with any person as an <b>independent contractor to the Director of New Hires</b> in the same manner as the hiring of an employee is reported.</p>
<p><b>Iowa</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="#">Reporting New Hires and Rehired Employees   Iowa Workforce Development</a> HOW TO REPORT NEW HIRES AND REHIRED EMPLOYEES The CER is a computer database keeping track of newly hired and rehired employees and contractors in Iowa. The information provided to the CER helps streamline the process of withholding child support</p>	<p>Iowa Code § 252G.4 1. a. Beginning January 1, 1994, a payor of income to whom section 252G.3 is inapplicable, who enters into an agreement for the performance of services with <b>a contractor, shall report the contractor to the registry.</b> Payors of income shall report contractors performing labor under an agreement within fifteen days of the date on which all of the following conditions are met: (1) The payor issues payment to the contractor in an amount which exceeds the amount required for the filing of a 1099-MISC report.</p>

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	<p>payments from the income of employees and contractors who need to provide payments.</p> <p>Form (includes contractors)  <a href="http://state.ia.us">Contractor Reporting Form (state.ia.us)</a></p>	<p>(2) Payment to the contractor under an agreement is made in a form which is other than a lump sum payment, within a calendar year.</p> <p>b. The payor of income is not required to file more than one report for any contractor.</p> <p>2. The report submitted to the registry shall contain all of the following:</p> <p>a. The name, address, and federal identification number of the payor of income.</p> <p>b. The contractor's name, address, social security number, and if known, the contractor's date of birth.</p> <p>3. A payor of income required to report under this section may report the information required under subsection 1 by any written means authorized by the unit which results in timely reporting.</p> <p>4. Information reported under this section shall be received and maintained as provided in section 252G.2.</p> <p>5. A payor of income required to report under this section who fails to report is subject to the penalty provided in section 252G.3, subsection 5.</p>
<p><b>Maine</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="http://maine.gov">New Hire Frequently Asked Questions   Department of Health and Human Services (maine.gov)</a></p> <p><b>Q. Who should be reported?</b></p> <p>A. Any individual who receives a W-2 form and any independent contractor when reimbursement for such services is anticipated to equal or exceed \$2,500 in a year.</p>	<p><a href="http://maine.gov">Title 19-A, §2154: Employment information (maine.gov)</a></p> <p>Me. Rev. Stat. tit. 19-A, § 2154</p> <p>7. Transmissions to the National Directory of New Hires. Within 3 business days after the date information regarding a newly hired or rehired employee or <b>independent contractor</b> is entered into the department's computer system, the <b>department shall transmit the information to the National Directory of New Hires</b> maintained by the federal Department of Health and Human Services. After obtaining the information from the Department of Labor, the department shall send the National Directory of New Hires quarterly reports of wages and unemployment compensation benefits paid to persons who are reported to the department under this section as specified by federal regulations.</p>

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		<p>19-A M.R.S.A §2154                      4-B Independent Contractors                      An employer who reports under subsection 1 shall also report the contracting for services in this State with an independent contractor when reimbursement for such services is anticipated to equal or exceed \$2,500.                      A. An employer required to report under this subsection may report by mailing a copy of the employer’s federal Internal Revenue Service 1099-MISC form, transmitting a facsimile of the 1099-MISC form, sending magnetic tape in a compatible format or by other means, as mutually agreed to by the employer and the department, that will result in timely reporting. [PL 2009, c. 198, §2 (NEW).]                      B. The employer shall report the information in this paragraph within 7 days of the earlier of first making payments that in the aggregate equal or exceed \$2,500 in any year to an independent contractor and entering into a contract or contracts with an independent contractor providing for payments that in the aggregate equal or exceed \$2,500 in any year:                      (1) The independent contractor’s name, address and social security number;                      (2) The employer’s name, business name, address and telephone number;                      (3) The employer’s social security number, employment security reference number or unified business identifier number;                      (4) The date the contract is executed or, if no contract, the date payments in the aggregate first equal or exceed \$2,500; and                      (5) The total dollar amount of the contract, if any, and the contract expiration date.</p>
<p><b>Massachusetts</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a>                      Federal law requires all employers to follow their state’s New Hire Reporting requirements. In Massachusetts, the new hire reporting requirements</p>	<p><a href="#">830 CMR 62E.2.1: Reporting of New Hires   Mass.gov</a></p> <p>Mass. Gen. Laws Ch. 62E, § 1                      The following words as used in this chapter shall, unless the context otherwise requires, have the following meanings:</p>

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<p>apply to all employers and payors of income <b>regardless of the number of employees or independent contractors they employ.</b></p> <p><a href="#">Learn about the New Hire Reporting Program   Mass.gov</a></p> <p><b>Who to Report</b> If you're a payor of income, you must report</p> <p>All newly hired independent contractors who are paid \$600 or more over the year.</p>	<p>“Contractor”, any person who is 18 years of age or older who performs services in the commonwealth, to whom a payor of income makes payments that are not subject to withholding of taxes, and for whom the payor of income makes at least one payment that will require the payor to complete a 1099-MISC form under Internal Revenue Service requirements.</p> <p>“Employee”, an individual employed by an employer subject either to chapter 151A or to chapter 62B.</p> <p>Mass. Gen. Laws Ch. 62E, § 2 Upon the hiring of an employee, such employers, including all governmental entities, and every labor organization, shall notify the department of revenue of the hiring of the employee. Every payor of income who enters into an agreement with a contractor for the performance of services shall so notify the department of revenue upon entering into such an agreement.</p> <p>830 Mass. Code Regs. 62E.2.1 Independent Contractor. An individual or entity with whom a payor of income enters into an agreement for the performance of services and who earns \$600 or more annually from the payor of income.</p> <p>MA General Laws Ch. 62E.2.1 Reporting of New Hires 5) Obligation of Employee or Independent Contractor</p> <p>On or before the effective date of employment or effective date of reinstatement, an employee or independent contractor must provide to the employer or payor of income the employee's or independent contractor's name, address and Social Security number.</p> <p>(6) Obligation of Employer of Payor of Income</p>
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		(a) <i>Reports for Employees or Independent Contractors.</i> Within 14 days of an employee's or independent contractor's effective date of employment or effective date of reinstatement, the employer or payor of income shall submit to the Commissioner, in a form prescribed by the Commissioner, a report containing the employee's or independent contractor's name, address, Social Security number and effective date of employment or effective date of reinstatement and the name, address and federal employer identification number for the employer or payor of income.
<p><b>Michigan</b> Governmental agencies must report independent contractors they hire and all other employers may provide the same information on their independent contractors if they choose.</p>	<p><b>Only required to report if a government agency.</b></p> <p><a href="#">New Hire Website</a> Do Independent Contractors (1099's) have to be reported? Governmental agencies must report independent contractors they hire and all other employers may provide the same information on their independent contractors if they choose. It is highly recommended that all other employers report their independent contractors by providing a copy of their W9 or 1099 form. This often includes domestic employees such as childcare workers, house cleaners, gardeners, etc.</p>	<p>42 U.S.C.A. § 653 (A) information on, or facilitating the discovery of, the location of any individual-- (i) who is under an obligation to pay child support; (ii) against whom such an obligation is sought; (iii) to whom such an obligation is owed; or (iv) who has or may have parental rights with respect to a child, including the individual's social security number (or numbers), most recent address, and the name, address, and employer identification number of the individual's employer;</p>
<p><b>Minnesota</b> Governmental agencies must report independent contractors</p>	<p><b>Only required to report if a government agency.</b></p> <p><a href="#">New Hire Website</a> 5. Do Independent Contractors (1099's) have to be reported?</p>	<p><a href="#">Sec. 256.998 MN Statutes</a>  Minn. Stat. Ann. § 256.998 (d) "Employee" means a person who resides or works in Minnesota, performs services for compensation, in whatever form, for an</p>

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<p>they hire; others <u>may</u> report if filing of Federal Form 1099-MISC is required.</p>	<p>A. The New Hire Reporting Center welcomes Independent Contractor reports, however, employers are not required by law to submit them. The IRS provides strict guidelines on whether an individual is an Independent Contractor or an employee and questions regarding this guideline can be answered by contacting the IRS.</p>	<p>employer and satisfies the criteria of an employee under chapter 24 of the Internal Revenue Code.<sup>1</sup> Employee does not include:</p> <ul style="list-style-type: none"> <li>(1) persons hired for domestic service in the private home of the employer, as defined in the Federal Tax Code; or</li> <li>(2) an employee of the federal or state agency performing intelligence or counterintelligence functions, if the head of such agency has determined that reporting according to this law would endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.</li> </ul> <p>(e) "Employer" means a person or entity located or doing business in this state that employs one or more employees for payment, and satisfies the criteria of an employer under chapter 24 of the Internal Revenue Code. Employer includes a labor organization as defined in paragraph (g). Employer also includes the state, political or other governmental subdivisions of the state, and the federal government.</p> <p>Subd. 2. Work reporting system established. The commissioner of human services shall establish a centralized work reporting system for the purpose of receiving and maintaining information from employers on newly hired or rehired employees. The commissioner of human services shall take reasonable steps to inform the state's employers of the requirements of this section and the acceptable processes by which employers can comply with the requirements of this section.</p> <p>Subd. 3. Duty to report. Employers doing business in this state shall report to the commissioner of human services the hiring of any employee who resides or works in this state to whom the employer anticipates paying earnings. Employers shall submit reports required under this subdivision within 20 calendar days of the date of hiring of the employee.</p> <p>Employers are not required to report the hiring of any person who will be employed for less than two months' duration; and will have gross earnings less than \$250 per month.</p>
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		<p>Subd. 9. Independent contractors. The state and all political subdivisions of the state, when acting in the capacity of an employer, shall report the hiring of any person as an independent contractor to the centralized work reporting system in the same manner as the hiring of an employee is reported.</p> <p>Other payors may report independent contractors to whom they make payments that require the filing of a 1099-MISC report. Payors reporting independent contractors shall report by use of the same means and provide the same information required under subdivisions 4 and 5. The commissioner of human services shall establish procedures for payors reporting under this section.</p>
<p><b>Nebraska</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a></p> <p><b>3. Who must be reported?</b></p> <p>Employers are required to report the following employees:</p> <ul style="list-style-type: none"> <li>• <i>New employees:</i> Employers must report all employees who reside or work in the State of Nebraska 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).</li> <li>• <i>Re-hires or Re-called employees:</i> Employers must report re-hires, or employees who return to work after</li> </ul>	<p>Neb. Rev. Stat. § 48-2302  <a href="https://nebraskalegislature.gov/laws/statutes.php?statute=48-2302">https://nebraskalegislature.gov/laws/statutes.php?statute=48-2302</a>            For purposes of the New Hire Reporting Act <a href="https://newhire-reporting.com/downloads/NENewhireLaw.pdf">https://newhire-reporting.com/downloads/NENewhireLaw.pdf</a> :</p> <p>(3) Employee means an independent contractor or a person who is compensated by or receives income from an employer or other payor, regardless of how such income is denominated;</p> <p>Neb. Rev. Stat. Ann. § 48-2303            (1) Beginning October 1, 1997, employers who hire or rehire any employee, for any amount of income or compensation, shall report to the department within the time period specified in subsection (2) of this section the name, address, and social security number of that employee, the date of hire or rehire, and the name, address, and federal tax identification number of the employer. Employers shall transmit the required information to the department by forwarding a copy of the employee's federal W-4 with the date of hire or rehire inscribed upon it or any form approved in advance by the department. Employers may transmit the required information by first-class mail, fax, magnetic tape, disc, or electronic or any other means approved by the department.</p>

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	<p>being laid off, furloughed, separated, granted a leave without pay, or terminated from employment within 20 days of re-hire. Termination of employment does not include temporary separations from employment, such as an unpaid medical leave, an unpaid leave of absence, a temporary lay-off of less than 60 days in length, or an absence for disability or maternity.</p> <ul style="list-style-type: none"> <li>• <i>Temporary employees:</i> 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.</li> <li>• <i>Independent Contractors:</i> New Hire enforcement allows for reporting independent contractors under the New Hire Act. This reporting method will help identify individuals who have taken new employment and have child support obligations.</li> </ul>	<p>(2) Employers shall report the hire or rehire of employees (a) within twenty days after the date of hire or rehire or (b) if reports are transmitted magnetically or electronically, by two monthly transmissions, if necessary, which are not less than twelve days or more than sixteen days apart.</p> <p>Neb. Admin. R. &amp; Regs. tit. 466, Ch. 5, § 006 The Department has established and operates the Nebraska State Directory of New Hires. Employers are required to report the hire or rehire of employees who are compensated by or receive income from an employer or other payor, regardless of how such income is denominated, to the Department within 20 days after the date of hire or rehire. <i>5-006.01 Criteria to Report Independent Contractors: Employers are required to report independent contractors to the State Directory of New Hires (SDNH) if the following criteria are met.</i></p> <ol style="list-style-type: none"> <li>1. <i>The independent contractor is 18 years of age or older;</i></li> <li>2. <i>The independent contractor is an individual, sole shareholder of a corporation or sole member of a limited liability company; and</i></li> <li>3. <i>The employer paid or expects to pay \$600 or more during the year to the independent contractor or is required to report payments made to the independent contractor to the Internal Revenue Service.</i></li> </ol>
<p><b>New Hampshire</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a></p>	<p>N.H. Rev. Stat. § 282-A:117-a <b>Employment Reports to Department of Employment Security; State Directory of New Hires</b> <a href="https://www.nhes.nh.gov/law/documents/nhes-law-book.pdf">https://www.nhes.nh.gov/law/documents/nhes-law-book.pdf</a></p>

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<p>What is a "New Hire"?</p> <p>New Hires" include all newly hired and rehired employees. "New Hires" also include all individuals with whom you <b>contract for services</b> if, (1) The individual is a sole proprietor or individual contractor, and (2) You expect to, or in fact reimburse the contractor at least \$2,500 for services for one or more contracts in a calendar years' time. "Contract for services include oral, written, formal and informal agreements." Rehires, reportable under the program, are those employees who return to work after a break in services for at least 60 consecutive calendar days</p> <p><b>Reporting Independent Contractors Under the "New Hire" Program</b></p> <p><a href="https://www.nhes.nh.gov/forms/documents/nhes-0083-604d.pdf">https://www.nhes.nh.gov/forms/documents/nhes-0083-604d.pdf</a></p> <p><b><u>Which independent contractors are reportable under the "New Hire" Program?</u></b></p> <p>An independent contractor is reportable under the New Hire Program if:</p> <ol style="list-style-type: none"> <li>1. The individual operates his or her business as a sole proprietorship, and</li> <li>2. You expect to reimburse the individual more than \$2500 for services for one or more contracts in a calendar year's time. ("Contract for services" include oral, written, formal and informal agreements.)</li> </ol> <p><b><u>What information do I report?</u></b></p> <ul style="list-style-type: none"> <li>•Your Federal Employer Identification Number (FEIN)</li> <li>•Your NHES Tax Identification Number</li> <li>•The Name of Your Company</li> <li>•The Address of Your Company</li> </ul>	<p>I. The commissioner shall, pursuant to an agreement with the department of health and human services which shall include payment of costs of administration, maintain a state directory of new hires. Any employing unit shall report to the department for entry into the directory:</p> <ol style="list-style-type: none"> <li>(a) The hiring of an individual who has not previously been employed by the employing unit, and who earns wages or any other form of compensation in this state;</li> <li>(b) The rehiring of an individual who previously performed services as an employee for an employing unit; and</li> <li>(c) <b>The contracting for services</b>, other than casual labor, in this state with an individual, in accordance with the rules adopted by the commissioner, when reimbursement for such services is anticipated to exceed \$2,500.</li> </ol> <p>NH ADC Emp 308.02</p> <p>(a) Every employing unit shall report:</p> <ol style="list-style-type: none"> <li>(1) The hiring of an individual who has not previously been employed by the employing unit, and who earns wages or any other form of compensation in New Hampshire;</li> <li>(2) The rehiring of an individual who previously performed services as an employee for an employing unit, and who:             <ol style="list-style-type: none"> <li>a. Has been separated from such prior employment for at least 60 consecutive calendar days; or</li> <li>b. Was required to complete an Employee's Withholding Allowance Certificate, (W-4), due to a previous work separation; and</li> </ol> </li> <li>(3) The contracting with an individual, or the recontracting with an individual following a break in services for at least 60 consecutive calendar days, pursuant to one or more contracts for services, other than casual labor, when reimbursement for such services is:             <ol style="list-style-type: none"> <li>a. Anticipated to exceed \$2,500; or</li> </ol> </li> </ol>
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<ul style="list-style-type: none"> <li>•Social Security Number (not his or her FEIN #)</li> <li>•Independent Contractor's Complete Name</li> <li>•Independent Contractor's Home or Business Address: Street Address, (not PO Box)</li> <li>•First Day of Work</li> </ul>	<p>b. In excess of \$2,500, during a calendar year, even if not previously anticipated to exceed \$2,500.</p> <p>(b) Notwithstanding Emp 308.02(a)(3) above, a contract may be reported only at the start of the contract even if there is a break in services of at least 60 consecutive calendar days if:</p> <ol style="list-style-type: none"> <li>(1) The contract is in writing;</li> <li>(2) The break in services is during the term of the contract; and</li> <li>(3) The break in services is in accordance with the provisions of the contract.</li> </ol> <p>(c) The report shall contain:</p> <ol style="list-style-type: none"> <li>(1) For a hired or rehired individual, pursuant to Emp 308.02 (a) (1) and (2), the individual's complete name, home address, social security number, and first day of work;</li> <li>(2) For an individual with whom the employing unit has contracted, pursuant to Emp 308.02 (a) (3), the individual's complete name, home or business address, social security number, and first day of work; and</li> <li>(3) The employing unit's name, address, federal identification number and New Hampshire department of employment security account number, if any.</li> </ol> <p>(d) The employing unit shall file the report:</p> <ol style="list-style-type: none"> <li>(1) Not later than 20 days after:             <ol style="list-style-type: none"> <li>a. The date of hire; or</li> <li>b. The date on which the contracting with an individual not previously reported becomes reportable due to remuneration exceeding \$2,500 pursuant to Emp 308.02(a)(3) b.; or</li> </ol> </li> <li>(2) In the case of a multistate employer reporting pursuant to Emp 308.03(c) or an employer transmitting reports magnetically or electronically: by 2 monthly transmissions not less than 12 days nor more than 16 days apart.</li> </ol> <p>(e) The employing unit shall provide the report either on:</p> <ol style="list-style-type: none"> <li>(1) A W-4 if reporting a hired or rehired individual;</li> </ol>
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		<p>(2) A "Request for Taxpayer Identification Number and Certification", commonly known as a W-9, if reporting an individual with whom the employing unit has contracted;</p> <p>(3) A "New Hire Reporting Form" (12/1/15) prepared by the department; or</p> <p>(4) A format requested by the employing unit which the department has determined to:</p> <ul style="list-style-type: none"> <li>a. Contain all legally required information;</li> <li>b. Have a sequence of information which allows efficient data entry; and</li> <li>c. Be clear and legible.</li> </ul> <p>(f) In addition to the information required at Emp 308.02(c), the employing unit may also report:</p> <ul style="list-style-type: none"> <li>(1) The individual's date of birth;</li> <li>(2) The individual's work state; and</li> <li>(3) Whether the individual is considered to be an employee or independent contractor.</li> </ul> <p>(g) Employing units may report contracts for services whether or not reimbursement is anticipated to exceed \$2,500.</p> <p>(h) Employing units, in determining whether they are required to report pursuant to Emp 308.02(a)(3) above, shall exclude remuneration for items such as goods or materials if:</p> <ul style="list-style-type: none"> <li>(1) The cost of the goods or materials is contracted as a separate expense;</li> <li>(2) The cost of the goods or materials is not inflated over market value; and</li> <li>(3) Remuneration billed for goods or materials was not in fact for services.</li> </ul>
<p><b>New Jersey</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="https://nicsesp.com/employer_resources">https://nicsesp.com/employer_resources</a></p>	<p>N.J. Stat. § 2A:17-56.61</p> <p>a. All employers and labor organizations doing business in the State shall report to the department, or its designee:</p> <ul style="list-style-type: none"> <li>(1) the hiring of, or contracting with, any person who works in this State and to whom the employer anticipates paying earnings; and</li> </ul>

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	<p>Do Independent Contractors (1099's) have to be reported?          State law requires that an independent contractor transacting business in New Jersey be reported as a new hire.</p>	<p>(2) the re-hiring or return to work of any employee who is laid off, furloughed, separated, granted a leave without pay, or terminated from employment in this State; and          (3) any other employee hired by the employer to work in the State who was not previously employed by the employer; or was previously employed by the employer but has been separated from the prior employment for at least 60 consecutive days.</p> <p>b. An employer shall submit the information required in this subsection within 20 days of the hiring, re-hiring, or return to work of the employee, except that an employer who transmits reports magnetically or electronically shall report every 15 days in accordance with rules adopted by the commissioner. The report shall contain:</p> <p>(1) the employee's name, address, date of birth and Social Security number; and          (2) the employer's name, address, and federal tax identification number.</p> <p>c. An employer who fails to report, as required in this section, shall be given a written warning by the department for the first violation and shall be subject to a civil penalty which shall not exceed: \$25 per violation, or, if the failure to report is the result of a conspiracy between the employer and the employee to not supply the required report or to supply a false or incomplete report, \$500. Payment of the penalty may not be required, however, if in response to the imposition of the penalty, the person or entity complies immediately with the new hire reporting requirements. All penalties assessed under this section shall be payable to the State Treasurer and may be recovered in a summary proceeding pursuant to the "Penalty Enforcement Law of 1999," P.L.1999, c. 274 (C.2A:58-10 et seq.).</p> <p>d. The information provided pursuant to this section shall be shared with State agencies operating employment security and workers'</p>
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		<p>compensation programs and with any other federal or State agency deemed appropriate by the commissioner.</p> <p>N.J. Admin. Code § 10:110-1A.1          “Independent contractor for new hires reporting purposes” means someone who operates his or her own business as a sole proprietor who is liable for his or her own taxes, whom another “employer” or “payor of income” expects to reimburse for services for one or more contracts during a year, who is not an employee, but receives compensation or executes a contract for services with the other employer.</p>
<b>New York</b>	<p><b>Yes, required to report.</b></p> <p><a href="https://www.tax.ny.gov/bus/wt/newhire.htm">https://www.tax.ny.gov/bus/wt/newhire.htm</a></p>	<p>Please be aware that effective <b>January 1, 2022</b>, employers are required to report individuals under an <b>independent contractor arrangement</b> with contracts in excess of \$2,500.</p> <p>NY Tax law sec. 171-h(2)(a): "employee" means an individual who is an employee within the meaning of chapter twenty-four of the internal revenue code of 1986, including an individual under an independent contractor arrangement with contracts in excess of twenty-five hundred dollars.</p>
<b>Ohio</b>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a></p> <p>Q: Do Independent Contractors (1099's) have to be reported?          A: Ohio Revised Code (ORC) <b>requires that Independent Contractors be reported as new hires.</b> ORC, section 3121.89 defines a Contractor as an individual who provides services to an employer as an independent contractor for compensation that is reported as income other than wages and who is an individual, the sole shareholder of a corporation, or the sole member of a limited liability company.</p>	<p>Ohio Code § 3121.89 <a href="https://codes.ohio.gov/ohio-revised-code/section-3121.89">https://codes.ohio.gov/ohio-revised-code/section-3121.89</a></p> <p>As used in sections 3121.891 to 3121.8911 of the Revised Code:          (A) “Contractor” means an individual who provides services to an employer as an independent contractor for compensation that is reported as income other than wages and who is an individual, the sole shareholder of a corporation, or the sole member of a limited liability company. “Contractor” does not include any of the following:          (1) An individual performing intelligence or counterintelligence functions for a state agency if the head of the agency has determined that reporting pursuant to this section could endanger</p>

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<p>"Contractor" does not include any of the following:</p> <ul style="list-style-type: none"> <li>• An individual performing intelligence or counterintelligence functions for a state agency if the head of the agency has determined that reporting pursuant to this section could endanger the safety of the individual or compromise an ongoing investigation or intelligence mission;</li> <li>• A professionally licensed person who is providing services to the employer under that license;</li> <li>• An individual who will receive for the services provided under the contract compensation of less than two thousand five hundred dollars (\$2,500) per year or a greater amount that the director of job and family services establishes by rule adopted under section 3121.896 of the Revised Code.</li> </ul>	<p>the safety of the individual or compromise an ongoing investigation or intelligence mission;</p> <p>(2) A professionally licensed person who is providing services to the employer under that license;</p> <p>(3) An individual who will receive for the services provided under the contract compensation of less than two thousand five hundred dollars per year or a greater amount that the director of job and family services establishes by rule adopted under section 3121.896 of the Revised Code.</p> <p>(B) "Employee" means an individual who is employed to provide services to an employer for compensation that is reported as income from wages. "Employee" does not include an individual performing intelligence or counterintelligence functions for a state agency, if the head of the agency has determined that reporting pursuant to this section could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.</p> <p>Ohio Rev. Code § Section 3121.891</p> <p>(A) Except as provided in division (B) or (C) of this section, every employer shall make a new hire report to the department of job and family services regarding a newly hired employee <b>or a contractor</b> of a person who resides, works, or will be assigned to work in this state to whom the employer anticipates paying compensation.</p> <p>Ohio Rev. Code § 3121.892</p> <p>(A) An employer shall include all of the following in each new hire report:</p> <p>(1) For each employee, the employee's name, address, date of birth, social security number, and date of hire;</p> <p>(2) For <b>each contractor</b>, the contractor's name, address, social security or tax identification number, the date payments begin, and the length of time the contractor will be performing services for the employer;</p>
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		<p>(3) The employer's name, address, and identification number.</p> <p>(B) The department of job and family services may by rule require that additional information, specified in the rule, be included in each new hire report.</p>
<p><b>Oregon</b></p>	<p><b>Yes, required to report as of 1/1/24. Oregon SB 184</b></p> <p><a href="https://www.doj.state.or.us/child-support/for-employers/report-new-hires/">https://www.doj.state.or.us/child-support/for-employers/report-new-hires/</a></p>	<p><b>Oregon SB 184</b></p> <p><a href="https://olis.oregonlegislature.gov/liz/2023R1/Measures/Overview/SB184">https://olis.oregonlegislature.gov/liz/2023R1/Measures/Overview/SB184</a> 25.790. (1)(a) An employer shall report to the Division of Child Support of the Department of Justice the hiring or rehiring, or the engagement or reengagement, of an individual who resides or works in the state and to whom the employer anticipates paying earnings if the employer: (A) Has employees or <b>independent contractors</b> working only in this state; or (B) Is a multistate employer and has designated to the United States Secretary of Health and Human Services that Oregon is the employer's reporting state. (b) The employer shall submit the report by mail or other means in accordance with rules adopted by the Department of Justice. (2)(a) An employer shall make the report required by subsection (1) of this section with respect to an employee or <b>an independent contractor</b>: (A) Not later than 20 days after the date the employer hires or rehires the employee or engages or reengages the independent contractor; or (B) In the case of an employer transmitting reports electronically, by transmissions each month not less than 12 days nor more than 16 days apart</p>
<p><b>Texas</b> 2015 legislation expanded the definition of employee.</p>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a></p> <p>Do I need to submit a new hire report for independent contractors and subcontractors performing services for me?</p> <ul style="list-style-type: none"> <li>• YES</li> </ul>	<p>Tex. Fam. Code § 234.101</p> <p>In this subchapter:</p> <p>(1) "Employee" means an individual who is an employee within the meaning of Chapter 24 of the Internal Revenue Code of 1986 (26 U.S.C. Section 3401(c)) <b>or an independent contractor</b> as defined by the Internal Revenue Service. The term does not include an employee of a state agency performing intelligence or counterintelligence functions if the head of the agency has determined that reporting employee information under this</p>

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		<p>subchapter could endanger the safety of the employee or compromise an ongoing investigation or intelligence activity.</p> <p>(2) "Employer" has the meaning given that term by Section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. Section 3401(d)) and includes a governmental entity and a labor organization, as that term is identified in Section 2(5) of the National Labor Relations Act (29 U.S.C. Section 152(5)), including an entity, also known as a "hiring hall," used by the labor organization and an employer to carry out requirements of an agreement between the organization and an employer described in Section 8(f)(3) of that Act (29 U.S.C. Section 158(f)(3)).</p> <p>(3) "Newly hired employee" means an employee who:</p> <p>(A) has not been previously employed by the employer; or</p> <p>(B) was previously employed by the employer but has been separated from that employment for at least 60 consecutive days.</p> <p>Tex. Admin. Code tit. 1, § 55.302</p> <p>(4) Employee--The term employee means an individual who is an employee as defined in Chapter 24 of the Internal Revenue Code (IRC) of 1986 or an independent contractor as defined by the Internal Revenue Service and whose income is required to be reported on Form 1099-MISC; and does not include an employee of a federal or state agency performing counter intelligence functions, if the head of such agency has determined that reporting pursuant to section 453A of the Social Security Act with respect to the employee could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission. Chapter 24 of the IRC and the regulations promulgated thereunder define an "employee" as every individual performing services if the relationship between the individual and the person for whom the services are performed is the legal relationship of employer and employee (see IRC section 3401(c) and 26 CFR 31.3401(c)-1(a)). Generally, the legal relationship of employer and employee exists when the person for whom the</p>
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		<p>services are performed has the right to control and direct the individual who performs the services not only as to the results to be accomplished, but also as to the details and means by which that result is to be accomplished. 26 CFR 31.3401(c)-1(b).</p>
<p><b>Virginia</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a></p> <p>Do Independent Contractors (1099's) have to be reported? Yes</p>	<ul style="list-style-type: none"> <li>• <i>Independent contractors:</i> Employers that contract with an independent contractor shall submit information concerning each new independent contractor to the Center within 20 days of the start of the contract. "Independent contractor" means an independent contractor who (i) has not previously had a contract with the employer or (ii) had previously entered into a contract and has received a payment after receiving no payments for at least 60 consecutive days.</li> <li>• Employee/Contractor Full Name (please identify first, middle, and last name)</li> <li>• Employee/Contractor Address</li> <li>• Employee/Contractor Social Security Number</li> <li>• Employee/Contractor Date of Hire</li> </ul> <p>Required Employer Information:</p> <ul style="list-style-type: none"> <li>• Employer's Name (please use corporate name)</li> <li>• Employer's Address (please provide address where Income Withholding Orders should be sent)</li> <li>• 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.</li> </ul>

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		<p>Optional Employee/Contractor Information:</p> <ul style="list-style-type: none"> <li>• Employee/Contractor Date of Birth</li> <li>• Employee/Contractor Availability of Medical Benefits</li> </ul> <p>Optional Employer Information:</p> <ul style="list-style-type: none"> <li>• Employer's Phone #</li> <li>• Employer's Fax #</li> <li>• Employer's Email Address</li> <li>• Employer Contact Name</li> </ul> <p><a href="#">Code of Virginia sec 63.2-1946(D)</a>: Any employer that contracts with an independent contractor shall submit information concerning each new independent contractor to the Center within 20 days of the start of the contract. The information shall include items required by § 453A of the Social Security Act, 42 U.S.C. § 653a, as amended.</p>
<p><b>West Virginia</b></p>	<p><b>Yes, required to report.</b></p> <p><a href="#">New Hire Website</a></p> <p>5. Do Independent Contractors (1099's) have to be reported?</p> <p>YES</p> <p>Employers must also <b>report the hiring or rehiring of all independent contractors who receive</b></p>	<p>W. Va. Code § 48-18-125</p> <p>(a) For purposes of this section:</p> <p>(1) "Employee" means an individual who is an "employee" for purposes of federal income tax withholding, as defined in 26 U.S.C. § 3401;</p> <p>(2) "Employer" means the person or entity for whom an individual performs or performed any service of whatever nature and who has control of the payment of the individual's wages for performance of the service or services, as defined in 26 U.S.C. § 3401;</p>

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	<p><b>compensation or execute a contract for services performed when payment for services equals or exceeds \$2500.00 in any year.</b> Reporting for independent contractors must occur at the time the contract is executed or the first payment, whichever is earlier.</p>	<p>(3) "Independent Contractor" means an individual who is not an employee of the employer and who receives compensation or executes a contract for services performed for that employer. Independent contractor does not include a direct seller as defined in 26 U. S. C. § 3508(b)(2).</p> <p>(4) An individual is considered a "new hire" on the first day in which that individual performs services for remuneration and on which an employer begins to withhold amounts for income tax purposes.</p>
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