Frequently Asked Questions

I've never reported new hires, what do I do? Begin by reporting any new employees you have hired within the last 180 days. Continue by reporting any new hires you have within 20 days of their hire date.

michigan child support

Is anyone exempt from this law? No one is exempt from this law. 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.

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 whom they have been referred), the labor organization would be considered the "employer" and subject to the new hire reporting requirements.

I am an employer with employees in more than one state. Do I have to report in each state? 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. Employers with employees in more than one state can register to report all hires in all states electronically to a single state. Visit <u>https://www.acf.hhs.gov/css</u> /employers/employer-responsibilities/new-hire-reporting

Is there an easier way to report other than submitting a New Hire Reporting Form? Yes, you may report electronically using this 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 postage and other costs. Electronic reporting can also qualify multistate employers to report new hires directly to one state.

What if I have questions about specific child support or income withholding? Our customer service representatives do not have access to child support information and cannot answer child support related questions. Please refer to the <u>Office of Child Support web site</u>.

Do I have to report if I do not hire anyone? No.

Are domestic employees (maid, nurse, gardener) required to be reported? New hire reporting legislation requires reporting of all "employees." If you fill out a W4 for your employee, you must report as a new hire. If you fill out a 1099 or W9 for your employee, you should report them as a independent contractor new hire.

I am an employer who has more than one address. Which one should I list? Use the address where you want income withholding orders sent. A street address is preferred, as long as you can receive mail there.

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 taken. In addition, new hire reporting contributes to the detection of fraudulent unemployment insurance, workers compensation, and welfare benefit payments is faster.

Do I need to report an employee who worked for a couple of hours or days and then quit? If the

employee completed a W-4 form and only worked for a few hours, you must report that employee. Although that employee is no longer with your company, useful information is obtainable, such as home address and work history.

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.

If I take over a business, do I have to report all of the employees? No, if all employees were reported and if you, as the new employer, continue to honor any Income Withholding Notices that are in effect you do not need to report your employees. If you will not honor the previous Income Withholding Notices, you must report all employees as new hires. Employers must report any employee hired after that date. If you are unsure of the reporting status of all employees, we recommend reporting any employee hired within the last 180 days.

In addition to reporting new hires, do I need to report terminated employees as well? No. Only report new hires and re-hires . However, if the terminated employee had an Income Withholding Order for child support, report the termination to the agency that issued the Order.

Can I send an outdated W-4? Yes, but if you need new W-4 forms, please contact the <u>Internal Revenue Service</u>.

How will the information be used? Federal laws contain strict guidelines for the use of new hire reporting information. Michigan's Child Support Enforcement System matches new hire information against open child support cases to locate putative 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. States can use new hire information to help detect and prevent fraudulent payments to recipients of unemployment insurance, workers compensation, and welfare benefits.