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OTDA Division of Child Support Services**



**Department of
Social Services**
Human Resources Administration
Department of Homeless Services

Office of Child
Support Services



**Office of Temporary
and Disability Assistance**



**Office of Temporary
and Disability Assistance**

Expanded New Hire Reporting for Independent Contractors

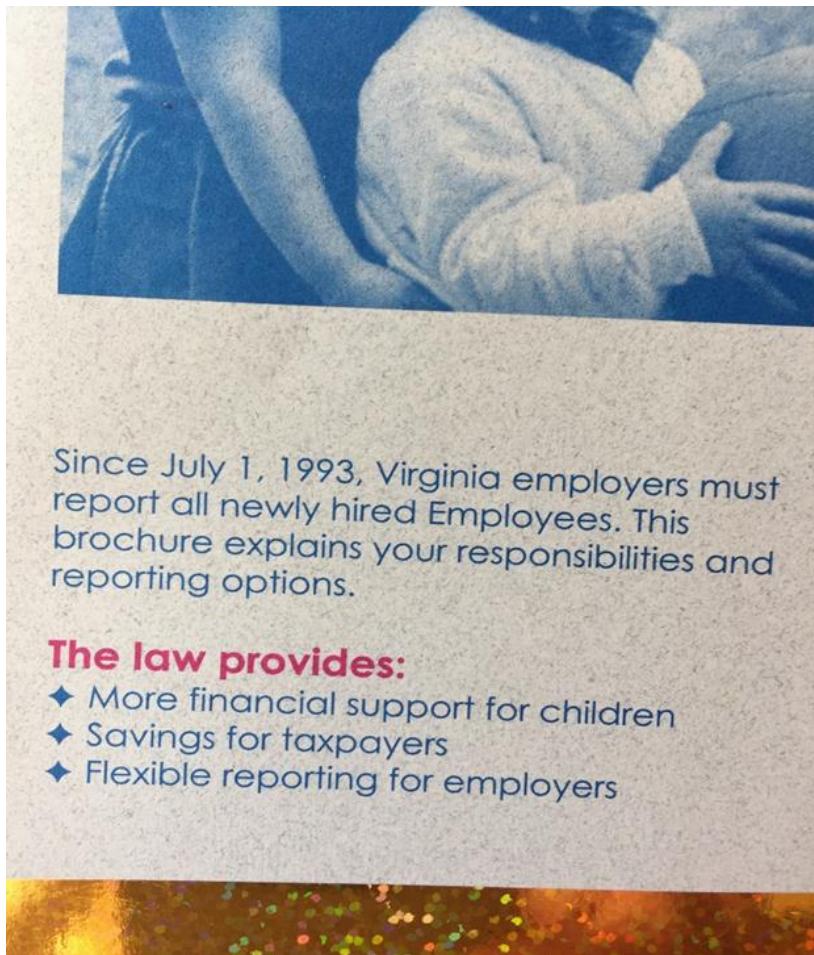
NYC Child Support Employer Conference 2022

Expanded New Hire Reporting for Independent Contractors

- Overview - State Directory of New Hires (SDNH)
- New York's New Requirement to Report Independent Contractors
- Implementation Considerations



New Hire Reporting Laws



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New Hire Reporting Law – General Requirements

- States must maintain State Directory of New Hire (SDNH)
- Employers must report newly hired or rehired employees
- W-4 or equivalent form
- State may prescribe time but *not later than 20 days or if reporting electronically or magnetically, 2x/month*

(42 U.S.C. 653a; N.Y. ;Tax Law 171-h)



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New Hire Reporting Law – How to Report:

- Online - New York New Hire Online Reporting Center
www.nynewhire.com
- Employee Form IT-2104 or W-4
 - By Fax: 518-320-1080
 - By Mail to: **NYS DEPT OF TAX & FINANCE**
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY NY 12212-5119



New Hire Reporting Law Requirements – State Requirements

States must:

- Enter information in State Directory within 5 business days
- Transmit to National Directory within 3 days from SDNH

Child Support Program must:

- Use matched information for location
- Send wage withholding notice to employers within 2 days



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Expanded New Hire Reporting for Independent Contractors – January 1, 2022!

- NYS Chapter Law 504 – Signed October 25, 2021
- Employers must report independent contractors to SDNH:
 - Contracts > \$2,500
 - Effective January 1, 2022



Expanded New Hire Reporting for Independent Contractors

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www.nynewhire.com

https://www.tax.ny.gov/bus/wt/newhire_faq

childsupport.ny.gov



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Expanded New Hire Reporting for Independent Contractors

Employers must now report :

- Independent Contractor's name, address, Social Security number
- Date services first performed by independent contractor
- Employer Name, address and federal employer identification number



Expanded New Hire Reporting for Independent Contractors

Implementation considerations:

- Update onboarding procedures and reporting schedules
- Coordinate between accounts payable and payroll
- Consider reporting all independent contractors



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Expanded New Hire Reporting for Independent Contractors – Resources:

NY New Hire Online Reporting Center

www.nynewhire.com

New Hire Frequently Asked Questions

https://www.tax.ny.gov/bus/wt/newhire_faq

New Hire Employer Fact Sheet

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