

|-&gt;

Title 22@ Social Security

|-&gt;

Division 1@ Employment Development Department

|-&gt;

Subdivision 1@ Director of Employment Development

|-&gt;

Division 1@ Unemployment and Disability Compensation

|-&gt;

Part 1@ Unemployment Compensation

|-&gt;

Chapter 4@ CONTRIBUTIONS AND REPORTS

|-&gt;

Article 6@ RECORDS, REPORTS AND CONTRIBUTION PAYMENTS

|-&gt;

(a) Section 1088.5-1@ Reporting a Newly Hired Employee

## 1088.5-1 Reporting a Newly Hired Employee

For the purposes of Section 1088.5 of the code, an individual is considered a new hire on the first day in which the individual performs services for wages, i.e. the individual's first day of work. In any case where an employer is required to give an individual a W-2 form, the employer must meet the new hire reporting requirements. If an employee returning to work is required to complete a new W-4 form, the employer must report the individual as a new hire to the department. If however, the returning employee had not been formally terminated or removed from payroll records, there is no need to report that individual as a new hire. EXAMPLE A: An individual is hired by an employer and his first day of work is January 2. He submits a completed W-4 to his employer for personal income tax withholding purposes before he commences his employment and is reported as a new hire. Subsequently, the employee is laid off on May 31. The employer recalls the individual to work beginning on December 1. Because the employee was formally terminated on May 31, the employee is required to file a W-4 with his employer on or before he commences his employment on December 1 and must be reported as a new hire. EXAMPLE B: An individual is hired by an employer and his first day of work is January 2, He submits a completed W-4 to his employer before he commences his employment and is reported as a new hire. The employer furloughs the worker on May 1 with a return work date of December

1. Because the employee was not terminated and remained on the payroll records of the employer, the employee is not required to file a W-4 with his employer when he returns to work on December 1 and is not reported as a new hire.

**(b)**

The employer may submit the information required in Section 1088.5 of the code by completing a form DE 34 "Report of New Employee(s)," Rev. 3: (1/98), incorporated herein by reference.

**(c)**

Any employer who transmits reports magnetically or electronically and has employees in two or more states may designate one state to report all new hires. An employer who makes this designation must notify, in writing, the Department of Health and Human Services, Administration for Children and Families, Office of Child Support Enforcement, Multistate Employer Notification.