



## Ohio Administrative Code

### Rule 5101:12-10-90.1 Employer responsibilities.

Effective: May 1, 2014

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(A) Every employer shall make a new hire report to the Ohio department of job and family services (ODJFS) regarding, a newly hired employee as defined in rule 5101:12-10-90 of the Administrative Code or a contractor of a person who resides, works, or will be assigned to work in this state to whom the employer anticipates paying compensation.

(B) An employer with employees or contractors in two or more states that transmits new hire reports magnetically or electronically may make the new hire report to another state if the employer does both of the following:

(1) Notifies ODJFS and the United States secretary of health and human services in writing that the employer has designated another state as the state to which the employer will transmit the report; and

(2) Transmits the report to that state in compliance with federal law.

(C) An employer shall include all of the following in each new hire report:

(1) For each employee, the employee's name, address, date of birth, social security number, and date of hire;

(2) The date services were first performed by the employee for pay;

(3) For each contractor, 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; and

(4) The employer's name, address, and identification number.

(D) An employer may make a new hire report by submitting a copy of the United States internal



revenue service form W-4 (employee's withholding allowance certificate) for the employee, a form provided by ODJFS, or any other hiring document or data storage device or mechanism ODJFS authorizes. An employer may make the new hire report by mail, fax, magnetic or electronic means, or other means ODJFS authorizes. If an employer makes a new hire report by mail, the date of making the report is the postmark date if the report is mailed in the United States with first-class postage and is addressed as ODJFS authorizes. An employer shall make the new hire report no later than twenty days after the date on which the employer hires an employee or the date on which the employer engages or re-engages the contractor or the contractor resumes providing services under the contract.

(E) Pursuant to section 3121.8910 of the Revised Code, an employer that fails to make a new hire report shall be liable to ODJFS for a civil penalty of twenty-five dollars for each failure to make a report. If the failure to make a new hire report is the result of a conspiracy between the employer and the employee not to supply the report or to supply a false or incomplete report, the employer shall be liable for a civil penalty of five hundred dollars for each such failure.