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The New York State
Department of Taxation and Finance
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New Hire Reporting

All employers must report certain identifying information about each newly hired or rehired employee working in New York State.

Who needs to report new hires and rehires

You must report new hires and rehires to us if you meet the definition of an employer under federal income tax withholding. This includes employers of domestic help, labor organizations (including hiring halls), and governmental entities (except for federal agencies, which report directly to the National Directory of New Hires).

For rules about reporting employees who are temporary, hired from a placement agency, and teachers and professional athletes, see our New Hire Reporting: rules for specific employment types.

Information you must report

You must provide the:

- employee name (first, middle initial, last), address (street, city, state, and ZIP code), and social security number
- employer name, address (street, city, state, and ZIP code), identification number assigned by the Internal Revenue Service, and employee hire date
- indicate the availability of dependent health insurance benefits for employee (select Yes or No)
- if yes, date the employee qualifies for the dependent health benefit (MM/DD/YYYY format)

You can provide this information by submitting a copy of the employee's Form IT-2104, Employee's Withholding Allowance Certificate, Form IT-2104-E, Certificate of Exemption from Withholding, or an equivalent form. Review the form to ensure the information is complete and legible, including the employer's name, address, and identification number. You don't have to file copies of Form IT-2104 or Form IT-2104-E for existing employees who change deduction amounts or other information.

Due dates

You must report newly hired or rehired employees who will be employed in New York State within 20 calendar days from the hiring date.

The hiring date is the first day compensated services are performed by an employee. This is the first day any services are performed for which the employee will be paid wages, commissions, tips, or other compensation. For services based soley on commissions, this is the first day an employee working for commissions is eligible to earn commissions.

If you report electronically, you must submit two monthly reports (if needed) between 12 and16 days apart.

Reporting methods

Employers who are required to report to New York State (and multistate employers who designate New York as their reporting state) should use one of the methods below to submit the new hire information:

- Online reporting: Use our free and convenient online service to meet your reporting requirement
- Electronic: Contact Employer Outreach at (518) 320-1079 for current specifications
- First class mail, private delivery service, or fax:

    New York State Department of Taxation and Finance
    New Hire Notification
    PO Box 15119
    Albany NY 12212-5119
    Fax: (518) 320-1080

Penalties

Failure to timely report newly hired or rehired employees	$20 x number of employees not reported
Failure to file a report showing the required information	$20 x number of false or incomplete reports filed

Need assistance?

Contact the Business Tax Information Center

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