

## **Ohio New Hire Reporting**

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### **Why is new hire reporting required?**

In 1996, Congress enacted a law called the "Personal Responsibility and Work Opportunity Reconciliation Act," or PRWORA, as part of Welfare Reform. This legislation created the requirement for employers in all 50 states to report their new hires and re-hires to a state directory.



New hire reporting speeds up the child support income withholding order process, expedites collection of child support from parents who change jobs frequently, and quickly locates non-custodial parents to help in establishing paternity and child support orders. New hire reporting helps children receive the support they deserve. Employers serve as key partners in ensuring financial stability for many children and families and should take pride in their role.

For more information on this law, please visit our **[Frequently Asked Questions](#)**.

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### **Who is required to report?**

Employers and/or labor organizations doing business in the State of Ohio must report the following employees and contractors.

- *New employees:* Employers must report all employees who reside or work in the State of Ohio to whom the employer anticipates paying earnings. Employees must be reported even if they work only one day and are terminated (prior to the employer fulfilling the new hire reporting requirement).

Ohio Revised Code, section 3121.89 defines an "employee" as "an individual who is employed to provide services to an employer for compensation that is reported as income from wages". "Employee" does not include an individual performing intelligence or counterintelligence functions for a state agency, if the head of the agency has determined that reporting pursuant to this section could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.

"Contractor" means an individual who provides services to an employer as an independent contractor for compensation that is reported as income other than wages and who is an individual, the sole shareholder of a corporation, or the sole member of a limited liability company. "Contractor" does not include any of the following:

1. An individual performing intelligence or counterintelligence functions for a state agency if the head of the agency has determined that reporting pursuant to this section could endanger the safety of the individual or compromise an ongoing investigation or intelligence mission;
  2. A professionally licensed person who is providing services to the employer under that license;
  3. An individual who will receive for the services provided under the contract compensation of less than two thousand five hundred dollars per year or a greater amount that the director of job and family services establishes by rule adopted under section 3121.896 of the Revised Code.
- *Re-hires or Re-called employees:* Employers must report re-hires, or employees who return to work after being laid off, furloughed, separated, granted a leave without pay or terminated from employment. Employers must also report any employee who remains on the payroll during a break in service or gap in pay, and then returns to work. This includes teachers, substitutes, seasonal workers, etc.
  - *Temporary employees:* Temporary agencies are responsible for reporting any employee who they hire to report for an assignment. Employees need to be reported only once; they do not need to be re-reported each time they report to a new client. They do need to be reported as a re-hire if the worker has a break in service or gap in wages from your company.