New York State Department of Taxation and Finance

Office of Tax Policy Analysis
Technical Services Division

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Income Tax
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Important Notice
Change to the Definition of Hiring Date Under the
New Hire Reporting Requirements

The New Hire reporting program requires all employers to report within 20 calendar days of hiring an employee certain identifying information about each newly hired or rehired employee working in New York State. The date employers must use as the hiring date for purposes of reporting these employees has been changed.

Beginning July 1, 2005, employers must use the first day compensated services are performed by an employee as the hiring date. This would be the first day any services are performed for which the employee will be paid wages or other compensation, or the first day an employee working for commissions is eligible to earn commissions.

As a result of this change, the rules relating to the hiring date included in Publication NYS-50 (1/04), *Employer's Guide to Unemployment Insurance, Wage Reporting, and Withholding Tax*, Part V., *New York State Department of Taxation and Finance – New hire reporting requirements*, cannot be used after June 30, 2005. After June 30, 2005, there is no longer an option to choose one of the four dates listed in the NYS-50 as the hiring date[1]. However, employers must continue to follow the other new hire reporting requirements included in Part V of the NYS-50.

If prior to July 1, 2005, an employer has used the previous hiring date rules to report an employee who will begin performing compensated services on or after July 1, 2005, the employer does not need to resubmit that employee's information to New York solely due to the change in hiring date rules.

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[1]Prior to the change, employers may have considered the hiring date to be any of the following:

- The date the employee signed the federal Form W-4, *Employees Withholding Allowance Certificate*; **or**
- the date the employee is appointed to the position; **or**
- the first day of work; **or**
- the date of first payment for service (this was the latest acceptable date).