

# Quick Reference Guide for Employers and Income Withholders

Child Support Helpline: (888) 208- 4485  
[childsupport.ny.gov](http://childsupport.ny.gov)

TTY: (866) 875-9975 - Relay Service  
<http://www.fcc.gov/encyclopedia/trs-providers>

Employers/income withholders serve as key partners in ensuring financial stability for many children and families. In New York State, income withholding accounts for more than 73% of all child support collected; with over \$1.3 billion in support payments remitted by employers. Employers/income withholders also helped to provide health insurance coverage for more than 173,000 children.

## New Hire Reporting (applies only to employers):

### What to Report:

New York State requires the reporting of the following information on all newly hired or rehired employees within 20 calendar days from the hire date:

- Employee name (first, middle initial, last);
- Employee address (street, city, state, and ZIP code);
- Employee Social Security number;
- Employee hire date;
- Employer name;
- Employer address (street, city, state, and ZIP code);
- Employer Federal Employer Identification Number (FEIN); and
- Whether dependent health insurance benefits (family coverage) are available to the employee, and if so, the date the employee qualifies for the benefits.

### How to Report:

- Online: [nynewhire.com](http://nynewhire.com)
- Electronic filers may obtain current specifications by contacting Employer Outreach at (518) 320-1079 Monday through Friday from 8:00 am to 5:00 pm.
  - If you report electronically, you must submit two monthly reports (if needed) between 12 and 16 days apart.
- Submit a copy of the Form IT-2104 and/or Form W-4 by:
  - Fax: (518) 320-1080; or
  - Mail: New York State Department of Taxation and Finance  
New Hire Notification  
PO Box 15119  
Albany, NY 12212-5119

State law allows a \$20 penalty for each employee not reported in a timely manner and a \$20 penalty for each employee for whom the employer fails to file a report showing the required information (e.g. false or incomplete reports).

## **Wage and Health Benefits Report (WHBR):**

Employers/income withholders provide information about an employee or contractor's earnings and health insurance benefits through a WHBR. You must complete the WHBR and return it within 10 business days of the date of the form. You must complete the form even if the person named on the form is no longer in your employ, under contract with you, or receiving benefits from you.

## **Third-Party Agents:**

Third-party agents hired to handle the reporting responsibilities of employers/income withholders must adhere to the same standards as employers/income withholders. Employers/income withholders are responsible for ensuring that their agents comply with reporting responsibilities.

## **Income Withholding Order/Notice for Support (IWO):**

- In accordance with New York State law and regulations, employers/income withholders must begin withholding no later than the first pay period that occurs 14 days after the date of service of the IWO.
- Payments must be remitted within 7 business days of the pay date.
- All payments should be made payable to *NYS Child Support Processing Center*, which is New York's state disbursement unit (SDU).
- There is an online calculator in the 'Employer Information' section of the New York State child support website ([childsupport.ny.gov](http://childsupport.ny.gov)) to help determine the amount of withholdings.
- Employers/income withholders are required to report and withhold support arrears/past due support from lump sum payments.
- Email [nysdulumpsum@otda.ny.gov](mailto:nysdulumpsum@otda.ny.gov) or call the Child Support Helpline, toll free (888) 208-4485, TTY: (866) 875-9975, Monday through Friday from 8:00 am to 7:00 pm, if an employee/obligor is due to receive a lump sum payment.

## Payment Options:

- Electronic Funds Transfer/Electronic Data Interchange; call the Child Support Helpline at (888) 208-4485 for more information and to arrange for the first EFT/EDI submission;
- Online payments through [ExpertPay](#); call the Child Support Helpline at (888) 208-4485 for registration information; or
- Mail to NYS Child Support Processing Center (SDU), PO Box 15363, Albany, NY 12212-5363.

## Reporting Employee/Obligor Terminations or Income Status:

If the employee/obligor never worked for you or you are no longer withholding income for the employee/obligor, you must complete the 'Notification of Employment Termination or Income Status' section on page 4 of the IWO and mail it to NYS Child Support Processing Center (SDU), PO Box 15368, Albany, NY 12212-5368.

## Electronic Income Withholding Order/Notice for Support (e-IWO):

Still receiving paper IWOs? Sign up for the e-IWO process, a free and efficient method to receive IWOs, accept or reject IWOs, and report employee terminations or lump sum payments electronically.

Contact [eiwomail@acf.hhs.gov](mailto:eiwomail@acf.hhs.gov) for more information on e-IWOs.

## **National Medical Support Notice (NMSN):**

- The NMSN advises the employer/income withholder of an order of support requiring the employee/obligor to enroll his or her children in available dependent health coverage.
- Employers/income withholders must respond to Part A and forward Part B to the Plan Administrator within 20 business days after the date of the notice.
- Employers/income withholders must withhold any employee contributions to the group health plan, as required and allowed by law.
- The priority for withholding is current support, health insurance premiums, and then arrears.