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Independent Contractor New Hire Reporting Guide

	Independent Contractor Reporting Required?	Note
Alabama	No	
Alaska	No	
Arizona	Yes	New Hire Information: Employee name, Employee address, SSN, First day of work, State of hire, Employer name, Employer address, FEIN
Arkansas	No	
California	Yes	The independent contractor information must be reported within twenty (20) calendar days of either making payments totaling \$600 or more, or entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier
Colorado	No	
Connecticut	Yes	Report independent contractors if remuneration for services is anticipated to exceed \$5,000/year
Delaware	Yes	Governmental agencies must report independent contractors they hire. All other employers may provide the same information on their independent contractors if they choose
District of Columbia	No	
Florida	No	
Georgia	No	
Hawaii	No	
Idaho	No	
Illinois	No	
Indiana	No	
Iowa	Yes	
Kansas	No	
Kentucky	No	
Louisiana	No	
Maine	Yes	
Maryland	No	
Massachusetts	Yes	
Michigan	Yes	

Minnesota	Yes	MN Statute 256.998 Work Reporting System, subd 9: Government Agencies are required to report Independent Contractors. However, this does not include Federal Government Agencies. For all other employers/payor of funds it is optional
Mississippi	No	
Missouri	No	
Montana	No	
Nebraska	Yes	
Nevada	No	
New Hampshire	Yes	If the remuneration for services is anticipated to exceed \$2,500, or there was a break in services for at least 60 consecutive calendar days and the anticipated or actual remuneration for services following the break in services exceeds \$2,500
New Jersey	Yes	
New Mexico	No	
New York	No	
North Carolina	No	
North Dakota	No	
Ohio	Yes	For contractors who are anticipated to make \$2,500 or greater
Oklahoma	No	
Oregon	No	
Pennsylvania	No	
Rhode Island	No	
South Carolina	Yes	
South Dakota	No	
Tennessee	No	
Texas	Yes	
Utah	Yes	
Vermont	No	
Virginia	No	
Washington	No	
West Virginia	Yes	Report independent contractors when payment for the services is \$2,500 or greater
Wisconsin	No	
Wyoming	No	