

Nebraska New Hire Reporting for Independent Contractors

Effective January 1, 2010, employers are required to report Independent Contractors who are sole proprietors (which include single member LLCs) in addition to the new hires and re-hired employees. Partnerships and corporations need not be reported to the Nebraska State Directory of New Hires. Employers are required to report the following within 20 days after the date of hire or re-hire (two monthly transmissions if using electronic reporting):

- Employer Federal Identification Number
- Employer Name
- Employer Complete Mailing Address
- Employee or Independent Contractor Social Security Number
- Employee or Independent Contractor Name
- Employee or Independent Contractor Complete Address
- Employee or Independent Contractor Date of Hire or Re-Hire
- Employee or Independent Contractor Date of Birth (Optional)

You can submit the required information electronically by clicking [here](#) for electronic reporting, or you can fax or mail Form W-9 Request for Taxpayer Identification Number and Certification Form. The signature date will be used as the date of hire or re-hire date for the fax and mail submissions. Re-hires for independent contractors should be reported if you have not been contracted with the independent contractor for 90 days.

Independent contractors should be reported to the Nebraska State Directory of New Hires when you first contract with the individual in 2010. For example, see the following dates below:

02/01/2010	Contract entered into with independent contractor
08/01/2010	Independent contractor begins work and completes in the month
09/15/2010	Employer remits payment to independent contractor and contract is complete
12/20/2010	New contract entered with independent contractor

For the example provided above, per the existing guidelines provided by the Nebraska State Directory of New Hires, the employer would be required to report the independent contractor on 02/01/2010 as a new hire and would be required to report the independent contractor as a re-hire on 12/20/2010. Please note if using your original W-9 for reporting, this could create a date issue for re-hires.

The above information is based upon data available as of June 25, 2010 since the reporting requirement for independent contractors is new for 2010. Please click [here](#) to be directed to the Nebraska State Directory New Hires website to determine if further information is available regarding Nebraska new hire reporting for independent contractors as well as other Nebraska new Hire issues.

If you have any questions, please call us at 402.496.8800.