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## New York Employers Must Report Dependent Health Insurance Coverage Availability

By Stefanie Kastrinsky

Effective July 15, 2011, New York State employers must report whether dependent health insurance benefits are available to their employees. The Low Income Support Obligation and Performance Improvement Act requires employers to report on the availability of dependent health insurance on both quarterly wage and new hire reports. The stated purpose of the law is to increase the number of children enrolled in health insurance programs. The reporting requirement applies with respect to all employees hired, whether full or part-time.

### The New Reporting Requirements

The new reporting requirements are implemented through the payroll tax reporting process, and contain several parts. First, employers must report if dependent health insurance coverage is available to any employees on Form NYS-45. Form NYS-45 is a quarterly tax return form called a Combined Withholding, Wage Reporting, and Unemployment Insurance Return. Second, the availability of dependent health insurance coverage must also be reported on the withholding allowance certificate (Form IT-2104) or exemption from withholding certificate (Form IT-2104-E). Forms NYS-45, IT-2104, and IT-2104-E were recently revised to include a new entry, which simply requires employers to check “yes” or “no” as to the availability of dependent health insurance benefits. If dependent health insurance benefits are available to an employee, the employer must also indicate the date the employee qualifies for such coverage. As an alternative to providing the information on Form IT-2104 or Form IT-2104-E, employers can report the availability of dependent health insurance coverage electronically at [www.nynewhire.com](http://www.nynewhire.com), while fulfilling their obligation to report new hires to the New York State Directory of New Hires.

### Compliance with These Reporting Requirements

New York State employers should work with their human resources and payroll departments to ensure that employees who qualify for dependent health insurance benefits are being identified and properly reported.

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