

How Do I Register as an Employer and Pay Unemployment Taxes?

New Hampshire Employment Security Video Script

Hello, I'm Janet of New Hampshire Employment Security.

If you are a business, whether large or small, are a non-profit organization or an individual who employs one or more New Hampshire workers, you will need to complete an *Employer Status Report*. The *Employer Status Report* must be completed within 30 days of first furnishing employment and can be found on-line at www.nhes.nh.gov. This is the initial registration form for a state unemployment account number.

Not all firms or organizations are required to pay unemployment taxes. Certain conditions must first be met. In general an employer will be initially subject or liable to the law if they:

- Pay wages of \$1,500 or more in a calendar quarter
- Have one or more workers working for some part of a day in 20 different weeks in a calendar year
- Are liable under the Federal Unemployment Tax (FUTA)
- Pay wages of \$1,000 or more to a domestic worker
- Acquire the business of an already covered employer, or
- Pay wages of \$20,000 or more for agricultural labor in a calendar quarter or Have 10 or more workers for 20 weeks in a calendar year.

Once a business is found subject or liable to pay unemployment taxes, the employer must file an *Employer Quarterly Tax & Wage Report* each quarter. These reports are mailed to all employers every quarter and may be filed on-line through our WEBTAX filing system, which can be found on our website at www.nhes.nh.gov

Employer Quarterly Tax & Wage Reports must be filed timely or late filing fees and interest will be assessed.

Some companies use independent contractors. Signing a contract does not necessarily mean a person is an independent contractor for purposes of unemployment tax. The most common mistake employer's make is using an

independent contractor and concluding that no unemployment tax is due. If you use independent contractors in your business, please visit our web site www.nhes.nh.gov, and/or contact this department for guidance as to whether the services they perform for your organization are subject to unemployment tax.

Once a business has been an employer subject to unemployment tax for at least two years, their tax rate will be based on the amount of taxes paid over the years, the amount of benefit charged on their account, and the average taxable wages for the last three years.

More information regarding registering as an employer and paying unemployment taxes can be found at our website at www.nhes.nh.gov, and in the employer handbook publication which can also be found online.