As required by law, this district will report the hiring or rehiring of any individual to the Idaho Commerce and Labor Department (department) within twenty (20) calendar days of the date the employee actually commences employment for wages or remuneration. As used in this policy, "rehire" means to reemploy an individual who was laid off, separated, furloughed, granted leave without pay or terminated from employment at least sixty (60) days prior to reemployment.

The district will report the hire or rehire of an individual by submitting to the department a copy of the employee's completed and signed United States internal revenue service form W-4 (employee's withholding allowance certificate) or the department's New Hire Reporting Form. The district will ensure that the report (W-4 form or New Hire Reporting Form) contains the following information:

- 1. The employee's name, address, and social security number;
- 2. The district's name, address, and federal tax identification number;
- 3. The district's Idaho unemployment insurance account number; and
- 4. The employee's date of hire or rehire.

The report will be deemed submitted on the postmarked date or, if faxed *or electronically submitted*, on the date received by the department. *If the district files its reports electronically, the district will comply with the department's regulations for such transmissions.* 

A copy of the report will be retained by the district, and the copy will set forth the date on which the report was mailed, faxed, or electronically transmitted.

The district is not liable to the employee for the disclosure or subsequent use of the information by the department or other agencies to which the department transmits the information.

## **\* \* \* \* \* \* \***

**LEGAL REFERENCE:** Idaho Code Section 72-1601, *et seq.* 

ADOPTED: August 22, 2002

AMENDED: January 17, 2007, December 18, 2019

\*Language in text set forth in italics is optional.