



OFFICE OF THE ATTORNEY GENERAL

ATTENTION EMPLOYERS

Pursuant to 5 G.C.A. § 34303:

An employer shall report to the Director of New Hires (in the Child Support Enforcement Division) whenever that employer hires or rehires an employee. Employers shall submit reports required under this subsection within twenty (20) calendar days of the date of hiring or rehiring of the employee.

Pursuant to 5 G.C.A. § 34306:

- (a) the information required to be reported must contain:
- (1) The employee's name, address, social security number, and date of birth when available, which can be handwritten or otherwise added to W-4 form, W-9 form or other document submitted; and
 - (2) The employer's name, address, and federal identification number.

Pursuant to 5 G.C.A. § 34305:

(a) Employers may report by delivering, mailing, or telefaxing a copy of the employee's Federal W-4 form or W-9 form or any other document that contains the required information, transmitting the required information by electronic or magnetic means in a compatible format, or by other means authorized by the Director (of New Hires) that will result in timely reporting.

(b) If an employer transmits information magnetically or electronically, the employer shall submit the report:

- (1) twice a month, *and*
- (2) *not less than* twelve (12) days or more than sixteen (16) days apart.

(c) *If* an employer makes a report by mail, the date of making the report is the postmark date if the report is mailed in the United States with First Class postage and is addressed as the Director provides.

Pursuant to 5 G.C.A. § 34304, the penalty for *not* reporting after receiving notice of non-compliance is \$24.00 for each intentionally unreported employee *if* there is a conspiracy *not* to report or to supply a false or incomplete report.

Pursuant to 5 G.C.A. § 34308, the Government of Guam, when acting in the capacity of contractor shall report the execution of a contract with any person as an independent contractor to the Director of New Hires in the same manner as the hiring of an employee is reported. *Thank you.*

