

CHECKLIST FOR HIRING A NEW FARM EMPLOYEE

by Alison DeMarree

Area Extension Educator, Lake Ontario Fruit Program

Forms Required:

1. _____ **You – Farm Owner Need a E.I.N. Employer Identification No. Form SS-4**
Publication 1635 – Understanding Your EIN
Pub. 583 – Starting a Business & Keeping Records
Pub. 51 – Circular A, Agricultural Employer’s Tax Guide
Pub. 15 – Circular E, Employer’s Tax Guide
www.irs.gov
1. _____ **I-9 Form**
2. _____ **Farm Work Agreement**
3. _____ **Form W – 4 (2006) Employee’s Withholding Allowance Certificate**
4. _____ **Form IT-2104 (2006) Employee’s Withholding Allowance Certificate**

Publication NYS-50 Employer’s Guide to Unemployment Insurance, Wage Reporting and Withholding Tax

Reporting Requirements

1. _____ **NYS New Hire Reporting Program**
2. _____ **NYS Quarterly Reports-Form NYS-45 - Due 4/30, 7/31, 10/31, 1/31**
3. _____ **Annual 943 – Employer’s Annual Tax Return for Ag. Employees**
4. _____ **Quarterly 941 – Non-Ag Employees (Farm Market, U-Pick Personnel)**
5. _____ **Annual 940 – Federal Unemployment Ins. (\$20,000 payroll in any calendar quarter)**

Deposit Requirements

1. _____ **NYS – must deposit withholding whenever they reach \$700 within 5 business days on Form NYS-1 – other wise quarterly with NYS-45**
2. _____ **Federal Deposits depend on amount withheld (semi-weekly, monthly)**