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New Reporting Requirements for Availability of Health Insurance

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Under a law that took effect on July 15, 2011, employers must report to the New York State Department of Tax and Finance if family health insurance is offered when reporting on new hires (IT-2104 and IT-2104-E) and in quarterly wage reports (NYS-45). This new reporting requirement is mandated by the Low-Income Support Obligation and Performance Improvement Act, which is an enhancement of the Child Support Standards Act. The purpose of this new requirement is to identify children not covered by an employer's health plan and to encourage their parents to enroll them in Medicaid and/or Child Health Plus.

Note: This article was published in the Summer 2011 issue of the *New Jersey eAuthority*.

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