**New Hampshire Payroll Taxes**

**NH State Income Tax Withholding**

New Hampshire does not currently impose state or local income taxes on W-2 wages.

**NH State Unemployment Insurance**

In general, workers are covered by the unemployment law of the state in which the work is performed. New Hampshire employers must pay state unemployment taxes and submit tax and wage reports to the New Hampshire Employment Security (NHES) each quarter.

Register as a new New Hampshire Employer by filing an Employer Status Report within 30 days of first providing employment in New Hampshire. *Note: You will not be allowed to register more than 30 days in advance of your first date of employment.* Online registration is available by following this link: <https://www2.nhes.nh.gov/empstatus/>.

Each employer must file an Employer Quarterly Tax and Wage Report for everyquarter after being found subject to the law. The report must be filed for every quarter even if no employment was provided in that quarter and no taxes were due. Reports are due on the last day of the month following the end of each calendar quarter. Employers using the WebTax online filing system have two days following the due date to file the reports.

Employers may file their Employer Quarterly Tax and Wage Reports online with the option of remitting payments through electronic funds transfer (EFT). You may also pay a prior balance due and make profile changes to your account information. In order to access the WebTax application, you must have a New Hampshire Unemployment account number and an active account in the New Hampshire Unemployment Insurance System (NHUIS). To file using the WebTax system go to [www2.nhes.nh.gov/webtax](https://www2.nhes.nh.gov/webtax/). Next click the New UI Account Registration button to register to use the new system. When you register in NHUIS, you will be issued a temporary password. You must immediately use that password to sign on to NHUIS again and establish your permanent password. Once these steps are completed you can return to WebTax and Log on.

NH allows an employing agency that is exempt from FUTA (e.g., a governmental entity) to elect to self-pay via the reimbursable method (the agency is billed for its share of unemployment benefits paid to former employees). Reimbursing employers must also file an Employer Quarterly Tax and Wage Report in a timely fashion each quarter.

NH has adopted the Interstate Reciprocal Coverage Arrangement for unemployment insurance. Under this arrangement, if an employee works in more than one state, an employer may elect to cover all the services of such a worker in any state in which: (1) any part of the worker's service is performed, (2) the worker has his or her residence, or (3) the employer maintains a place of business. The agreement should be initiated through the state where the employer wants to report the payroll. A Washington employer may request to elect reciprocal coverage with another state by following the filing process outlined by Washington Administrative Code 192-300-150: <https://app.leg.wa.gov/wac/default.aspx?cite=192-300-150>.

**NH State Workers’ Compensation**

New Hampshire law requires employers to provide workers' compensation insurance. The primary responsibility for obtaining workers' compensation insurance rests upon employers who must apply for and obtain coverage prior to the hiring of any employee.

Washington State Department of Enterprise Services (DES) administers a [Workers' Compensation Insurance program](https://des.wa.gov/sites/default/files/2023-08/Out-Of-State-Workers-Compensation-FAQs.pdf) for state workers. If your employee works outside of Washington in a single other state for more than 30 days (240 hours) per year, **your agency must work with DES** to insure your out-of-state employee. For more information, contact Kimberly Haggard kimberly.haggard@des.wa.gov at DES Risk Management.

**NH State Paid Family / Medical Leave**

Employers may enroll in a New Hampshire voluntary paid family and medical leave group plan at any time. NH PFML insurance may be purchased from MetLife, the state’s insurance partner for NH PFML. Follow this link to learn more about NH PFML: <https://www.paidfamilymedicalleave.nh.gov/purchase-plan>

If agencies have policy questions, they are asked to email Washington Employment Security Department at esddlpfmlpolicy@esd.wa.gov.

**Helpful resources for New Hampshire**

NH Employment Security (NHES) unemployment insurance Services for Employers website: <https://www.nhes.nh.gov/services/employers/index.htm>

NHES Employers FAQ’s: <https://www.nhes.nh.gov/faq/employers.htm>

New Hampshire Unemployment Insurance System (NHUIS) Employer’s Guide is available by following this link: <https://www.nhes.nh.gov/forms/documents/nhuis-employer-guide.pdf>

New Hampshire Department of Labor (NHDOL) Workers’ Compensation Division website: <https://www.nh.gov/labor/workers-comp/>

NHDOL Workers’ Compensation FAQ’s: <https://www.nh.gov/labor/faq/workers-comp.htm>

For ctcLink vendor setup, the NH unemployment insurance tax mailing address is:

NH Employment Security

Attn: Cashier

PO Box 2058

Concord, NH 03302-2058