

Effective June 5, 2012, West Virginia Code § 48-18-125 new hire reporting requirements apply to **independent contractors** in the same manner as employees.

The West Virginia Legislature has enacted a provision which now requires that employers must report the hiring, rehiring, or return to work of all **independent contractors** who receive compensation or execute a contract for services performed for that employer when payment for services equals or exceeds \$2500.00 in any year. The reporting must be done at the time the contract is executed or the first payment, whichever is earlier.