

New Employer Workshop Taxes & Regulations for New Employers

Presented By TRD Audit &
Compliance Division



Contacts

For questions about this workshop, please use the email address below:

New Business Email: New.Businesses@state.nm.us

Or contact the TRD Call Center at:

1-(866) 285-2996

For more information and links to other useful resources:

Business Registration Email: Business.Reg@state.nm.us

TAP Help Email: TRD-Tap: TechnicalHelp@state.nm.us

Levy Team Email: TRD: Levy@state.nm.us

Lien Team Email: TRD: Liens@state.nm.us

CRS Return Issues Email: CRS.TaxReturnHelp@state.nm.us

Business Tax Credit Issues Email: BusinessCredit.Mgr@state.nm.us

Policy Office Email: Policy.Office@state.nm.us

Taxation & Revenue Agenda

- **NM State Withholding & Filing**
- **Calculation of NM Withholding**
- **NM Taxpayer Access Point (TAP)**

Statute 7-3-3

If an employer withholds for federal income taxes, they must also withhold for state income taxes.

The employee completes a W-4 and the same information that is provided for federal withholding is used for state withholding.

NEW MEXICO WITHHOLDING TAX EFFECTIVE JANUARY 1, 2020

Please Note: Employees Should use the correct number of withholding allowances if using the pre-2020 W- 4 forms because 2020 federal withholding tables continue to apply allowances for federal withholding calculations. Employees may continue to use any W- 4 form for New Mexico withholding but the 2020 withholding tables in this publication should be used. There will no be adjustments due to the number of allowances for New Mexico withholding.

Starting tax year 2019, the Department started requiring electronic submittal of income and withholding information returns if you have 25 or more employees. The information is due at the end of January. Electronic submissions can be submitted using the Taxpayer Access Point at <https://tap.state.nm.us>

Publication FYI - 104 contains general information on New Mexico withholding tax and tables for the percentage method of withholding tax. Taxpayers should be aware that subsequent legislation, regulations, court decisions, revenue rulings, notices and announcements may affect the accuracy of its contents. Please call the Customer Assistance Center at 866-285-2996 or check the department's web site at www.tax.newmexico.gov for more information.

New Mexico Filing & Payment Requirements

- Report the Withholding Tax on CRS-1 Form, same form as gross receipts
- Apply for a CRS ID with the NM Taxation & Revenue Department
- CRS-1 Report is due on the 25th of the month following the end of the reporting period

Due Dates

DUE DATES FOR REPORTING AND PAYING CRS TAXES

MONTHLY FILING STATUS

<u>Period Begins</u>	<u>Period Ends</u>	<u>Due Date</u>
January 1	January 31	February 25
February 1	February 28	March 25
March 1	March 31	April 25
April 1	April 30	May 25
May 1	May 31	June 25
June 1	June 30	July 25
July 1	July 30	August 25
August 1	August 31	September 25
September 1	September 30	October 25
October 1	October 31	November 25
November 1	November 30	December 25
December 1	December 31	January 25

QUARTERLY FILING STATUS

<u>Period Begins</u>	<u>Period Ends</u>	<u>Due Date</u>
January 1	March 31	April 25
April 1	June 30	July 25
July 1	September 30	October 25
October 1	December 31	January 25

SEMIANNUAL FILING STATUS

<u>Period Begins</u>	<u>Period Ends</u>	<u>Due Date</u>
January 1	June 30	July 25
July 1	December 31	January 25

If your due date falls on a legal state or national holiday or on a weekend, your return and payment due date will be extended to the next business day.

You are not penalized for reporting and paying early; however, you cannot file online until after the period you are filing ends.

Example 1

Weekly Pay Period
Single Filing Status
\$500 gross pay

>Look-Up Tables on FYI-104

New Mexico Taxation and Revenue Department

New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding
(For wages paid on or after January 1, 2020)

Table 1 - If the Payroll Period with Respect to an Employee is WEEKLY														
(a) <u>SINGLE</u> person					(b) <u>MARRIED</u> person					(c) <u>HEAD of HOUSEHOLD</u> person				
If the amount of wages is:		The amount of state tax withheld shall be:			If the amount of wages is:		The amount of state tax withheld shall be:			If the amount of wages is:		The amount of state tax withheld shall be:		
Not Over	\$		\$	\$0.00	Not Over	\$		\$	\$0.00	Not Over	\$		\$	\$0.00
Over:	But not over:		of excess over -		Over:	But not over:		of excess over -		Over:	But not over:		of excess over -	
\$ 119	\$ 225	\$ -	1.7%	\$ 119	\$ 238	\$ 392	\$ -	1.7%	\$ 238	\$ 179	\$ 333	\$ -	1.7%	\$ 179
\$ 225	\$ 331	\$ 1.80	+ 3.2%	\$ 225	\$ 392	\$ 546	\$ 2.62	+ 3.2%	\$ 392	\$ 333	\$ 487	\$ 2.62	+ 3.2%	\$ 333
\$ 331	\$ 427	\$ 5.18	+ 4.7%	\$ 331	\$ 546	\$ 700	\$ 7.54	+ 4.7%	\$ 546	\$ 487	\$ 641	\$ 7.54	+ 4.7%	\$ 487
\$ 427	\$ 619	\$ 9.70	+ 4.9%	\$ 427	\$ 700	\$ 1,008	\$ 14.77	+ 4.9%	\$ 700	\$ 641	\$ 949	\$ 14.77	+ 4.9%	\$ 641
\$ 619	\$ 927	\$ 19.13	+ 4.9%	\$ 619	\$ 1,008	\$ 1,469	\$ 29.85	+ 4.9%	\$ 1,008	\$ 949	\$ 1,410	\$ 29.85	+ 4.9%	\$ 949
\$ 927	\$ 1,369	\$ 34.20	+ 4.9%	\$ 927	\$ 1,469	\$ 2,162	\$ 52.46	+ 4.9%	\$ 1,469	\$ 1,410	\$ 2,102	\$ 52.46	+ 4.9%	\$ 1,410
\$ 1,369	and over	\$ 55.88	+ 4.9%	\$ 1,369	\$ 2,162	and over	\$ 86.38	+ 4.9%	\$ 2,162	\$ 2,102	and over	\$ 86.38	+ 4.9%	\$ 2,102

Example 1

1. Filing: Weekly Pay Period, Single Filing status
2. Tax Withholding Table Percentage Method
(\$500 - \$427 = \$73)
3. Take the \$73 and multiply it by 4.9%
(\$73 x .049 = \$3.577 (round up to \$3.58))
4. Find the tax withheld from the Single Weekly Table of \$427, but not over \$619 row
5. Add the tax withheld amount to the figured amount in line 3
(\$9.70 + \$3.58 = \$13.28)

Example 2

Semi-Monthly Pay Period
Head of Household
\$14,700

> *Look-Up Tables on FYI-104*

New Mexico State Wage Withholding Tax Tables for Percentage Method of Withholding
(For wages paid on or after January 1, 2020)

Table 3 - If the Payroll Period with Respect to an Employee is **SEMI-MONTHLY**

(a) SINGLE person										(b) MARRIED person										(c) HEAD of HOUSEHOLD person												
If the amount of wages is:					The amount of state tax withheld shall be:					If the amount of wages is:					The amount of state tax withheld shall be:					If the amount of wages is:					The amount of state tax withheld shall be:							
Not Over	\$	258			\$0.00					Not Over	\$	517			\$0.00					Not Over	\$	389			\$0.00							
Over:		But not over:		of excess over -						Over:		But not over:		of excess over -						Over:		But not over:		of excess over -								
\$	258	\$	488	\$	-	1.7%	\$	258		\$	517	\$	850	\$	-	1.7%	\$	517		\$	389	\$	722	\$	-	1.7%	\$	389				
\$	488	\$	717	\$	3.90	+	3.2%	\$	488		\$	850	\$	1,183	\$	5.67	+	3.2%	\$	850		\$	722	\$	1,055	\$	5.67	+	3.2%	\$	722	
\$	717	\$	925	\$	11.23	+	4.7%	\$	717		\$	1,183	\$	1,517	\$	16.33	+	4.7%	\$	1,183		\$	1,055	\$	1,389	\$	16.33	+	4.7%	\$	1,055	
\$	925	\$	1,342	\$	21.02	+	4.9%	\$	925		\$	1,517	\$	2,183	\$	32.00	+	4.9%	\$	1,517		\$	1,389	\$	2,055	\$	32.00	+	4.9%	\$	1,389	
\$	1,342	\$	2,008	\$	41.44	+	4.9%	\$	1,342		\$	2,183	\$	3,183	\$	64.67	+	4.9%	\$	2,183		\$	2,055	\$	3,055	\$	64.67	+	4.9%	\$	2,055	
\$	2,008	\$	2,967	\$	74.10	+	4.9%	\$	2,008		\$	3,183	\$	4,683	\$	113.67	+	4.9%	\$	3,183		\$	3,055	\$	4,555	\$	113.67	+	4.9%	\$	3,055	
\$	2,967	and over		\$	121.06	+	4.9%	\$	2,967		\$	4,683	and over		\$	187.17	+	4.9%	\$	4,683		\$	4,555	and over		\$	187.17	+	4.9%	\$	4,555	

Example 2

1. Filing: Semi-Monthly Pay Period, Head of Household
2. Tax Withholding Table Percentage Method
(\$14,700 - \$4,555 = \$10,145)
3. Take the \$10,145 and multiply it by 4.9%
(\$10,145 x .049 = \$497.105 (round up to \$497.11))
4. Find the tax withheld from the Head of Household Semi-Monthly Table amount over \$4,555 row
5. Add the tax withheld amount to the figured amount in line 3
(\$187.17 + \$497.11 = \$684.28)

CRS Form

Location Name Location Code

A	B	C	D	E	F	G	H												
Municipality / County Name	Special Code*	Location Code	Gross Receipts (Excluding Tax)	Total Deductions	Taxable Gross Receipts	Tax Rate	Gross Receipts Tax												
Albuquerque		02-100																	
TOTAL COLUMNS D, E and H. *See instructions for column B.			\$	\$	TOTAL GROSS RECEIPTS TAX	1													
Payment made by: <input type="checkbox"/> Automated Clearinghouse Deposit Date _____ <input type="checkbox"/> Federal Wire Transfer Date _____					COMPENSATING TAX	2													
Check if applicable: <input type="checkbox"/> Amended Report					WITHHOLDING TAX	3	20.00												
TAX PERIOD: <table border="1"><tr><td>1</td><td>1</td><td>20</td></tr><tr><td>Month</td><td>Day</td><td>Year</td></tr></table> through <table border="1"><tr><td>1</td><td>31</td><td>20</td></tr><tr><td>Month</td><td>Day</td><td>Year</td></tr></table>					1	1	20	Month	Day	Year	1	31	20	Month	Day	Year	TOTAL TAX DUE	4	
1	1	20																	
Month	Day	Year																	
1	31	20																	
Month	Day	Year																	
Print Name <u>John Smith</u> NM CRS ID No. <u>03-220686-00-0</u> Phone No. <u>505-841-6200</u>					PENALTY	5													
I declare that I have examined this return including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.					INTEREST	6													
Signature of taxpayer or agent <u><i>John Smith</i></u> Title <u>owner</u> Date <u>2/18/2020</u> E-mail address _____					TOTAL AMOUNT DUE	7	20.00												

Beginning & Period Date Ending Period Date

Printed Name (must be listed on the CRS acct) Owner Signature (must be listed on the CRS acct) CRS Number Title of Signer Date Filed Phone Number

Enter the amount withheld here

Total the amount from all lines (if applicable) here

GRT Formula (Columns): $(D - E = F) \times G = H$

LOG IN

Logon

Password

Logon

[Forgot Password?](#)
[Forgot Logon?](#)

CREATE A LOGON

[Sign up now](#)
[Why sign up?](#)

WITHOUT LOGGING ON

[Make a Payment](#)
[Submit a Document](#)
[Retrieve a Saved Request](#)

BUSINESSSES

[Apply for a CRS ID](#)
[Check CRS Status](#)
[View CRS Location Rates](#)
[Update My Employer ID](#)

PERSONAL INCOME

[Where's My Refund?](#)
[View Your 1099-G Statement](#)

COMMERCIAL VEHICLE CARRIERS

[Lookup Weight Distance Number](#)
[Purchase Weight Distance Permits](#)

Warning: As a security feature, this application will time out after 30 minutes of inactivity. Your information will NOT be saved after this time out.
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If you have a TAP account enter your login information here

If you do not have a TAP account click here to apply for one

FILING ON TAP

GRT HERE
COMPENSATING
WITHHOLDING
BUSINESS CREDITS

NM TAXATION & REVENUE

State Website TRD Website Locations Forms & Publications

Menu TAP HOME » CRS ACCOUNT » 11/30/2017 » COMBINED REPORTING SYSTEM LOG OFF

How-To Videos Frequently Asked Questions

CRS RETURN: 30NOV2017

Taxpayer Social Security # JOHN BANKS TEST

1. Instructions 2. Registration 3. CRS Return

CRS Return

GROSS RECEIPTS

Do you have Gross Receipts to report? Required

COMPENSATING

Do you have Compensating to report? [? Explain This](#)

WITHHOLDING

Do you have Withholding to report? [? Explain This](#)

BUSINESS CREDIT CLAIM FORMS

Do you have business credit claim forms to attach? [? Explain This](#)

SUMMARY

4. Total Tax Due	0.00
5. Penalty *	0.00 ? Explain This
6. Interest *	0.00 ? Explain This
7. Total Amount Due	0.00

SIGNATURE

I declare under penalty of perjury that all statements and information contained in this electronic record are true and correct.

* Penalty and interest are an estimate and could change once the return is processed. The Department will issue a notice of assessment for any additional charges.

Save and Finish Later Save and Continue Cancel < Previous Submit



State of New Mexico - Taxation and Revenue Department
ANNUAL SUMMARY OF WITHHOLDING TAX FOR CRS-1 FILERS

N E W M E X I C O

Who Must Complete This Form: Employers, payers and gambling establishment operators who withhold a portion of New Mexico income tax from salaries or wages, from pension or annuity income, or from gambling winnings, may use Form RPD-41072, *Annual Summary of Withholding Tax for CRS-1 Filers*, to reconcile the total amounts shown as withheld on annual statement of withholding information returns furnished to withholdees (Federal Forms W-2, W-2G or 1099R) with the total tax withheld and paid to New Mexico on CRS-1 returns. Do not include tax withheld from oil and gas proceeds or tax withheld by pass-through entities required to withhold from a non-resident owner's share of net income. Remitters of oil and gas proceeds should refer to Form RPD-41283, *Annual Summary of Oil and Gas Proceeds Withholding Tax*.

Form RPD-41072 should be completed on or before the last day of February of the year following the calendar year in which the tax was withheld. If you file a wage and contribution report, ES903, to the New Mexico Workforce Solutions Department, or New Mexico Form TRD-31109 to the New Mexico Taxation and Revenue Department (TRD), this form is not required to be submitted to TRD. Retain Form RPD-41072 in your records. Mail the form to New Mexico Taxation and Revenue Department, P.O. Box 25128, Santa Fe, NM 87504-5128. For assistance call (505) 476-3683.

PART I. Business Information

PLEASE TYPE OR PRINT	N.M. CRS ID NUMBER	REPORTING YEAR
NAME		
STREET / BOX	CRS-1 FILING FREQUENCY (Check one)	
CITY, STATE, ZIP	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Semiannually	

PART II. Schedule of New Mexico Income Tax Withheld and Reported on Form CRS-1 (See instructions.)

MONTH	AMOUNT	MONTH	AMOUNT	MONTH	AMOUNT
1. January		5. May		9. September	
2. February		6. June		10. October	
3. March		7. July		11. November	
4. April		8. August		12. December	
TOTAL (all columns)					

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Business Tax Credit Issues Email: BusinessCredit.Mgr@state.nm.us

Policy Office Email: Policy.Office@state.nm.us

Thank you for watching.





STATE OF NEW MEXICO

Workers' Compensation Administration

ONE TEAM | ONE GOAL

A Better New Mexico for Workers and Employers

Who Are We?

- Agency of New Mexico State Government

MISSION

To assure the quick and efficient delivery of indemnity and medical benefits to injured workers at a reasonable cost to employers.

What Do We Do?

- Administer and regulate the Workers' Compensation law
- Enforce the insurance coverage requirements of the law
- Educate and provide information
- Dispute Resolution – WCA has its own court system

Services We Provide for Employers and Workers

- Ombudsman Program
 - Inform and educate clients about work comp
- Safety Program
 - Provide safety services for employers
- Early Return to Work initiative
 - Educate workers and employers on benefits of returning injured workers back to work ASAP
- Extensive website
- Publications including annual report
- Seminars

What Is Workers' Compensation?

- “No Fault” system
 - Minimizes litigation costs
 - Provides the quick and efficient delivery of indemnity and medical benefits to injured worker at a reasonable cost to employer
- Values the employer-employee relationship
- An effective alternative to liability and a lawsuit

Benefits of Workers' Compensation

- Workers' compensation benefits BOTH the employer and the worker:
 - **Benefits to Worker**
 - Will receive benefits no matter who or what caused the accident
 - Healthcare costs
 - Possible indemnity pay to substitute for lost wages

Benefits of Workers' Compensation

(continued)

■ **Benefits to Employer**

- Employer costs are predictable
 - Cost of premium only
 - Insurer pays medical benefits and indemnity benefits, if necessary
- “Exclusive Remedy” – protection from being sued

Employers Required To Have Workers' Compensation Insurance

- Employers with 3 or more employees
 - coverage is **required**
- Employers with fewer than 3 employees
 - coverage is **voluntary**
- Construction trades – **ALL** employers engaged in CID licensed activities – coverage is **mandatory regardless of the number of employees**
- Exceptions: (coverage is voluntary) -
 - Real estate salespersons
 - Domestic workers

Why Get Coverage?

- For most employers, **IT'S THE LAW!**

(If you fall within the parameters just mentioned, this is why you should get coverage.)

- OTHER REASONS:
 - It's prudent
 - It's good for business
 - It protects you! It protects your workers!

Employee or Independent Contractor?

- If you need help in your business even for one day, you might be an employer.
 - Part time
 - Seasonal
 - Temporary

The Issue Is...

- What is the working relationship between you and the other person?
 - Who controls the time, location and manner of work?
 - Who owns the work station, equipment, supplies?
 - Do you provide fringe benefits?
 - A 1099 does NOT mean someone ISN'T an employee
- IRS has a checklist (www.irs.gov) – *only a guide*

Employee or Independent Contractor? *(continued)*

- Why is this important?
- Your **LIABILITY** or **EXPOSURE** to risk.
- The other party can sue or take legal action against you.

Naughty Tactics – Don't Do These!

Occasionally, employers may try to circumvent the workers' compensation system using some or all of these tactics:

- Paying workers in cash “under the table”
- Misclassifying workers as independent contractors when they are truly employees
- Giving workers 1099 tax forms
- Getting workers to sign waivers
- Being dishonest when a compliance officer calls

These actions, if used to get around the coverage requirement, are improper and do not protect you from liability.

LIABILITY IS RISK

Cost of Insurance

- Cost is determined by 3 factors:
 1. What industry are you in?
 - Dollars per hundred dollars of payroll.
 2. What is your actual payroll?
 - Will be audited at end of year;
 - May include “independent contractors” if the insurance carrier considers them employees.
 3. Your experience modifier or accident history.

IT PAYS TO BE SAFE!

Where To Buy Coverage

- Any insurance agency licensed to sell commercial lines.
- **Three types of coverage:**
 1. Conventional coverage – voluntary market;
 2. Assigned Risk Pool – for high risk employers, costs more;
 3. Self-insurance – for larger companies, businesses with similar activities, and governmental entities

Watch out for Scams!

- When insurance market gets tight:
 - Companies may try to sell you an “alternative” to workers’ compensation insurance.
 - LAW IS SPECIFIC – If you are an employer subject to the Act, you need **workers’ compensation** insurance

How Can You Save Money on Premiums?

- **Safety! Safety! Safety!**
 - Stop accidents before they happen;
 - Provide safety training;
 - Provide safety equipment;
 - Show safety training videos.
- Do whatever it takes to have a safe workplace.
- WCA provides free safety assistance and return-to-work help to employers.
- Have a Return-to-Work program.
- Make every reasonable effort to accommodate light duty restrictions.

Employer Responsibilities

- Purchase a workers' compensation policy;
- Post WCA Poster and Notice of Accident forms in a conspicuous place;
- Decide on healthcare provider selection and inform employees of decision;
- Conduct annual safety inspections *(if more than \$15,000 annual premium)*;
- Pay quarterly Workers' Compensation Fee
- Enforce a drug/alcohol free workplace and notify employees of the policy

See WCA Employer Guidebook for more info.

WORKERS' COMPENSATION ACT

If You Are Injured At Work Si Se Lastima En El Trabajo

- 1) Notice --** In most cases you must tell your employer about the accident within 15 days, using the Notice of Accident Form.
 - 2) You have the right** to information and assistance from an information specialist known as an Ombudsman at the Workers' Compensation Administration.
 - 3) Claims information --** Contact your employer's Claims Representative (see box below).
- 1) Aviso. --** En la mayoría de los casos usted debe de avisarle a su empleador del accidente dentro de los primeros 15 días usando las formas de Aviso de Accidente.
 - 2) Usted tiene el derecho** a información y ayuda contactándose con un especialista en información conocido como "Ombudsman" en la Administración para la Compensación a los Trabajadores.
 - 3) Información acerca de Reclamaciones. --** Contáctese con el representante de reclamaciones de su compañía.

Employer's Insurer / Claims Representative:

Name: _____
Phone #: _____
Address: _____

Note: Employer must fill in insurer / claims representative information.

YOUR RIGHTS

If you are injured in a work-related accident:

Your employer / insurer must pay all reasonable and necessary medical costs.

You may or may not have the right to choose your health care provider. If your employer / insurer has not given you written instructions about who chooses first, call an ombudsman. In an emergency, get emergency medical care first.

If you are off work for more than seven days, your employer / insurer must pay wage benefits to partially offset your lost wages.

If you suffer "permanent impairment," you may have the right to receive partial wage benefits for a longer period of time.

Ombudsmen are located at the following offices:
Albuquerque: 1-866-967-5667
Farmington: 1-800-568-7310
Hobbs: 1-800-934-2450
1-505-841-6000 1-505-599-9746 1-575-397-3425

SUS DERECHOS

Si se lastima en el trabajo:

Su empleador / asegurador debe de pagar por los gastos médicos necesarios y razonables.

Es posible que usted tenga, o no tenga, el derecho de escoger el proveedor de servicios para la salud. Si su empleador / asegurador no le ha dado instrucciones por escrito de quien es el que selecciona primero, pregúntele o llame a un ombudsman. En una emergencia, obtenga asistencia médica de emergencia primero.

Si usted está fuera del trabajo por más de siete días, su empleador / asegurador debe de hacerle un pago compensatorio de prestaciones para compensar parcialmente la pérdida de su salario.

Si usted sufre "daño permanente," usted puede tener el derecho a recibir prestaciones parciales de salario por un periodo de tiempo más largo.

Las Cruces: 1-800-870-6826
Las Vegas: 1-800-281-7889
1-575-524-6246 1-505-454-9251

Roswell: 1-866-311-8587
Santa Fe: 1-505-476-7381
1-575-623-3997

If You Need HELP Call:
Ask for an Ombudsman
Si Usted Necesita Ayuda Llame Al:
Pregunte por un Ombudsman
1 - 8 6 6 - W O R K O M P (1-866-967-5667)
Visit our website at: <https://workerscomp.nm.gov>

For FREE copies of this poster and Notice of Accident Forms call: 1-866-967-5667

USE A NOTICE OF ACCIDENT FORM TO REPORT YOUR ACCIDENT TO YOUR SUPERVISOR

EMPLOYER: You are required by law to display this poster where your employees can read it. Post the Notice of Accident forms with it. The poster without the Notice of Accident forms does not comply with law. You have other rights and duties under the law.

Here's where you fill in your insurance carrier information



○

NOTICE OF ACCIDENT OR OCCUPATIONAL DISEASE DISABLEMENT NOTIFICACIÓN DE ACCIDENTE O ENFERMEDAD DE OFICIO

In accordance with New Mexico law, Section 52-1-29, Section 52-3-19 and Section 52-1-49, NMSA 1978; NMAC 11.4.4.11
Conforme a la Ley de la Compensación de los Trabajadores, Sección 52-1-29, Sección 52-3-19 y Sección 52-1-49, NMSA 1978; NMAC 11.4.4.11

I, _____, was involved in an on-the-job accident or was disabled
Yo, (name of employee/nombre del empleado) me lastimé en un accidente en el trabajo o fui incapacitado

by an occupational disease at approximately _____, on _____, 20____.
por enfermedad de oficio aproximadamente (time/la la(s) hora(s)) el (date/fecha) del 20____.

Employee's social security number: _____ Where did the accident occur? _____
Número de seguro social del empleado: ¿Dónde ocurrió el accidente?

What happened? _____
¿Qué ocurrió?

To be completed by Employer: <i>Completado por el empleador:</i> If Yes, Employer has right to change health care provider after 60 days. <i>En caso afirmativo, el empleador tiene derecho a cambiar de proveedor de atención médica después de 60 días.</i>	Worker will choose health care provider. Yes ___ No ___ <i>Trabajador elegirá proveedor de atención médica.</i> If No, Worker has the right to change health care provider after 60 days. <i>En caso que no elige, el trabajador tiene derecho a cambiar de proveedor de atención médica después de 60 días.</i>
WORKER'S INITIALS _____	INICIALES DEL TRABAJADOR _____

Signed: _____ Signed/Notice Received: _____
Firma: (employee/empleado) Firma/Notificación recibida: (employer or representative/empleador o representante)
Date/Fecha: _____ Date/Fecha: _____

ANY PERSON WHO KNOWINGLY PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR KNOWINGLY PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO CIVIL FINES AND CRIMINAL PENALTIES.
PREVIOUS NOA FORMS ARE STILL VALID FOR USE.

Form NOA-1 (11/18) Employer/employee: Each keep one copy. ---SEE BACK OF THIS FORM---
Empleado/empleado: Retener una copia. ---VER AL REVERSO DE ESTA FORMA---

Worker --
For emergency medical care, go to any emergency medical facility.

Workers and Employers with questions about workers' compensation may contact an Ombudsman at any New Mexico Workers' Compensation Administration office for information and assistance. The offices are open Monday through Friday, 8 a.m. to 5 p.m., except holidays.

Trabajador
Para emergencias médicas vaya a cualquier clínica / hospital.

Trabajadores y empleadores con preguntas acerca de la compensación de los trabajadores pueden comunicarse con un asesor ("ombudsman") a cualquier oficina de la Administración de la Compensación de los Trabajadores para información y asistencia. Las oficinas están abiertas desde las ocho de la mañana hasta las cinco de la tarde de lunes a viernes, con la excepción de días festivos.

Statewide Helpline -- Línea de Asistencia
1-866-WORKOMP / 1-866-967-5667
toll free -- llamada sin costo de larga distancia
New Mexico Workers' Compensation Administration
PO Box 27198, Albuquerque, NM 87125

Albuquerque: (505) 841-6000 - 1 (800) 255-7965
Farmington: (505) 599-9746 - 1 (800) 568-7310
Hobbs: (575) 397-3425 - 1 (800) 934-2450

Las Cruces: (575) 524-6246 - 1 (800) 870-6826
Las Vegas: (505) 454-9251 - 1 (800) 281-7889
Roswell: (575) 623-3997 - 1(866) 311-8587

Santa Fe: (505) 476-7381

Posters Are Free!

- All government-mandated posters are free.
- Poster companies will try to persuade you to buy all-in-one posters.

■ **DO NOT FALL FOR IT!**

- Posters and Notice of Accident forms are **DOWNLOADABLE** from WCA website.

(<https://workerscomp.nm.gov>)

Health Care Provider Selection

- There is a process for selecting a health care provider for injured workers.
- Discuss with your insurer how health care will be provided after emergency care.
- Employers should notify their workers in writing of the decision prior to any accident occurring, or as soon as possible following injury.
- Look in your insurance policy packet, or consult with your carrier for insurer recommendation.

What to Do After an Accident

- Get immediate emergency care!
- Notify your insurer within 72 hours.
They will explain process
- Help the injured worker through process
- Have worker return under employer's return-to-work policy
- Contact a WCA ombudsman

Workers' Compensation Fee

- Fee paid to the NM Taxation and Revenue Department using WC-1 form.
- Paid by all employers who fall under the Workers' Compensation law.
 - Any employer *required* to carry workers' compensation insurance; or
 - Any employer who *voluntarily* carries workers' compensation insurance.

Workers' Compensation Fee *(continued)*

- Fee is paid by employer:
 - \$4.30 per employee per quarter;
 - Based on the number of employees on last working day of the quarter;
 - \$2.00 of the \$4.30 quarterly is deducted from employee payroll.

This is NOT the same as your insurance premium.

- Fee funds WCA operations.
 - Allows WCA to provide free services.

Workers' Comp and Intoxication

- NM law §52-1-12.1 provides for a reduction in WC indemnity benefits proportional (10%-90%) to the degree the worker's intoxication contributed to the incident causing injury or death.
- Employers cannot claim a reduction if:
 1. Employer knew of impairment but allowed worker to remain on the job.
 2. Employer does not have and follow a written drug and alcohol-free workplace policy.
 3. Worker was not informed of and signed on to the policy.
- Does not affect medical benefits.
- Does not affect death benefits for survivors.

Uninsured Employers' Fund

- This should **NEVER, NEVER** happen to you!
- If a worker is injured at work and the employer is illegally uninsured, the **UEF** will pay the worker's benefits and then go after the employer for the full cost paid in benefits to the injured worker, *plus* penalty and interest.
- Penalty required by law: 15% to 50% of benefits paid to worker.

Contact Information

➤ Albuquerque: 505-841-6000 *or toll free at*
1-800-255-7965

➤ Ombudsman: 1-866-967-5667

(service available in all of our field offices)

Six Field Offices

Hobbs: (575) 397-3425 Farmington: (505) 599-9746

Las Cruces: (575) 524-6246 Las Vegas: (505) 454-9251

Roswell: (575) 623-3997 Santa Fe: (505) 476-7381

Helpful Websites

- **N.M. State Government Home Page**
<http://www.newmexico.gov>
- **N.M. Workers' Compensation Administration**
<https://workerscomp.nm.gov>
- **N.M. Department of Workforce Solutions**
<https://www.dws.state.nm.us>
- **N.M. Environment Department – OSHA**
https://www.env.nm.gov/Ohsb_website/index.html
- **U.S. Department of Labor** <https://www.dol.gov>
- **New Mexico Business Portal**
<http://businessportal.nm.gov>
- **Small Business Development Centers**
<http://www.nmsbdc.org>

QUESTIONS?

THANK YOU FOR COMING!

Please turn in your evaluation forms



STATE OF NEW MEXICO

Workers' Compensation
Administration