

NEW EMPLOYER READINESS CHECKLIST

For Small & Midsize Businesses Hiring Employees for the First Time

Hiring your first employee changes the compliance picture. Use this short readiness check to identify areas that may need attention before or when payroll begins. It is an awareness tool - not a setup or filing guide.

BEFORE OR WHEN YOU HIRE YOUR FIRST EMPLOYEE

☐ Employer registrations are ready Federal, state, and local employer registrations and account requirements have been reviewed for the business and employee work location.	☐ Payroll is set up for compliant pay Pay frequency, workweek, timekeeping, wage rates, overtime treatment, deductions, and payroll tax responsibilities have been reviewed.
☐ Worker classification is reviewed The business has considered employee vs. independent-contractor status and exempt vs. nonexempt treatment before establishing payroll practices.	☐ New-hire tax forms are addressed Federal withholding information and any required state or local withholding information are part of the new-hire process.
☐ Form I-9 readiness is in place The business has a current process for employment-eligibility verification for each employee hired in the United States.	☐ New-hire reporting is on the radar Applicable state new-hire reporting obligations have been identified for the employee work location.
☐ Workers' compensation requirements are reviewed Coverage requirements have been reviewed under the rules of the state or states where employees will work.	☐ Required workplace notices are reviewed Applicable federal, state, and local posters or employee notices have been identified based on the business, workforce, and work location.
☐ Basic workplace policies are established Core expectations for pay, timekeeping, attendance, conduct, complaints, leave, remote work, and other applicable workplace matters are documented as appropriate.	☐ Safety responsibilities are understood Applicable OSHA or state-plan safety duties, required postings, injury reporting, and recordkeeping considerations have been reviewed.
☐ Employee records are organized and protected The business has a consistent approach for maintaining payroll, personnel, tax, I-9, and confidential records with appropriate access controls.	☐ Multi-state hiring triggers a separate review If an employee will work in another state or locality, the business has recognized that additional payroll, tax, employment, insurance, and notice requirements may apply.

IF YOU ARE UNSURE ABOUT ANY BOX

A first hire can create responsibilities across HR, payroll, tax, insurance, and workplace compliance. WMP Compliance Partners can help small and midsize businesses identify which requirements may apply before gaps become problems.

Current reference points: U.S. Department of Labor; IRS; USCIS I-9 Central; OSHA; U.S. Department of Labor state workers' compensation resources; Office of Child Support Services new-hire reporting resources.

Requirements vary by employer size, industry, worker status, work location, and jurisdiction. General educational information only; not legal, tax, accounting, insurance, or benefits advice.

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