

New York State Department of Taxation and Finance  
**Office of Tax Policy Analysis**  
**Technical Services Division**

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Income Tax  
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### **Important Notice to Employers of Construction Workers**

Effective for the second calendar quarter of 2002, employers of construction workers who are self-insured for workers' compensation purposes, with payroll in one or more of the New York Compensation Insurance Rating Board construction classification codes, must file Form NYS-45-CC, *Quarterly Supplemental Return for Construction Employers*. Question 1 of Publication 57, *Questions and Answers for Employers of Construction Workers*, contains a listing of the New York Compensation Insurance Rating Board construction classification codes.

Form NYS-45-CC must be filed for each calendar quarter in which at least one employee performs commercial construction work. Prior to 2002, construction employers who were self-insured for workers' compensation purposes were not required to file Form NYS-45-CC. Beginning with the calendar quarter starting April 1, 2002, self-insured employers of construction workers must start collecting, for each geographic location within the State, the following information:

- the number of *reportable employees* (see the instructions for Form NYS-45-CC) who worked during the quarter,
- the total hours worked by these employees during the quarter,
- the total gross wages paid to these employees each week during the quarter, and
- the total annual wages subject to withholding paid to these employees (required on fourth quarter and final returns only).

For purposes of collecting the above information, New York State has been divided into three geographic locations by county. These three locations are:

- (A) Bronx, Kings, New York, Queens, and Richmond counties;
- (B) Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester counties;  
and
- (C) All other New York State counties.

For further information relating to the filing of Form NYS-45-CC, see Publication 57, *Questions and Answers for Employers of Construction Workers*. If you need assistance or have additional questions, call the Taxpayer Assistance Bureau toll free from anywhere in the U.S. and Canada at 1 800 972-1233. From areas outside the U.S. and outside Canada, call (518) 485-6800.