



# Farm Labor Employers' Handbook

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**College of Agriculture and Home Economics**  
Cooperative Extension Service  
Agricultural Experiment Station

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# Farm Labor Employers' Handbook<sup>1</sup>

*Edited by Lauren Romig and Jan Brydon<sup>2</sup>*

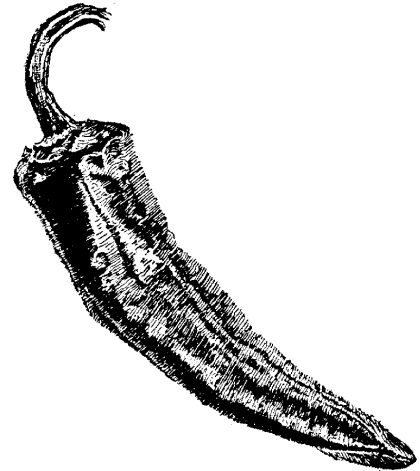
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## Introduction

On May 7, 2002, the New Mexico Chile Task Force sponsored an all-day workshop to provide labor regulation information to farm labor contractors and area farmers. Representatives from state and federal regulatory agencies, including the U.S. Department of Labor (USDOL), the New Mexico Department of Labor, the U.S. Internal Revenue Service, the New Mexico Department of Agriculture, the U.S. Immigration and Naturalization Service (INS) and the Occupational Health and Safety Administration (OSHA), provided a step-by-step review of labor laws, INS requirements, farm worker protection regulations and OSHA regulations.

The workshop was part of the task force's ongoing effort to increase profitability of the chile industry by improving farm labor employers' management practices. The workshop's goals included reducing the number of fines received by contractors and growers for labor regulation violations and minimizing the adverse publicity associated with labor law violations. The task force recognizes that every year contractors and growers are subject to fines and lost productivity when regulations are misunderstood or overlooked. By providing the opportunity for contractors and representatives from regulatory agencies to communicate at the beginning of the growing season, we hoped to avoid many of the problems that have occurred in the past. Our goal in sponsoring this workshop was to enhance the efficiency and profitability of agriculture in southern New Mexico, while ensuring a safe environment for agricultural workers.

This handbook includes summaries of the workshop presentations and sources of additional information. It is designed to help farm labor contractors and growers maintain compliance with current labor and worker protection laws and regulations. Agricultural employers should address specific questions to the appropriate agencies. Agencies and telephone numbers are listed on the inside back cover.



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<sup>1</sup> Based on information presented at the Farm Labor Employers' Seminar, May 5, 2002  
<sup>2</sup> Graduate student and editor, respectively, New Mexico Chile Task Force, Las Cruces.



# Farm Labor Regulations

## The Migrant and Seasonal Agricultural Worker Protection Act (MSPA)

### Agricultural employment under the MSPA

The Migrant and Seasonal Agricultural Worker Protection Act (MSPA) protects most migrant and seasonal agricultural workers in their interactions with farm labor contractors, agricultural employers, agricultural associations and providers of migrant housing. The act covers wages, housing and transportation. MSPA supplements state and local laws. Compliance with MSPA does not excuse violation of applicable state laws or regulations.

MSPA violations may result in civil money penalties, back wage assessments and revocations of registration certificates. Violations also may result in civil or criminal actions instituted by the U.S. Department of Labor (USDOL) against any person found violating of the act. Civil money penalties up to \$1,000 may be assessed for each violation. Criminal conviction for first-time violators may result in one year in prison and a \$1,000 fine; repeat convictions can result in up to three years in prison and \$10,000 in fines. In addition, individuals whose MSPA rights have been violated may seek civil money damages in federal court.

The following checklist summarizes MSPA's requirements and is designed to be a general guide for agricultural labor employers. A pocket brochure edition of *The Farm Labor Employers' Checklist* is available in English and Spanish from the New Mexico Chile Task Force. For clarification of any requirements, employers should contact their local USDOL Wage and Hour Division.

### The farm labor employer's checklist

Agricultural employers must:

- Disclose working conditions at time of recruitment.
  - Give written disclosure to migrant agricultural workers.
  - Tell the conditions to seasonal workers.
  - Give a written disclosure to seasonal workers upon request.
  
- Display yellow poster.
  - Display employee rights poster where workers can see it easily during the course of a normal workday.



- Accurately represent conditions to workers.
  - Do not knowingly give false or misleading employment information to workers.
- Comply with working arrangements that you have promised to workers.
- Abide by agreements with growers/grower associations.  
(Applies to farm labor contractors [FLCs].)
  - FLCs must abide by written agreements.
- Make/keep employer records.
  - Make and keep time and pay records for each worker.
  - Do not group employees or family members.
  - Account for each employee.
  - Record accurate number of hours worked.
  - If paying by the piece rate, record the piece rate and the number of units.
- Provide wage statements to workers.
  - Give employees wage statements when they are paid.
  - Include hours worked and hourly wage or piece rate and number of units.
- Provide records to growers no later than the end of the season.  
(Applies only to FLCs.)
- Maintain records provided by FLCs. (Applies to growers and grower associations.)
  - Save records for three years from the end of the employment period.
- Pay wages when due.
  - Pay the promised rate of pay for all hours worked. Promised rate must be no less than minimum wage.
- Post housing conditions.
  - Disclose housing conditions to migrant workers being housed.
  - Post disclosure notice at site or provide in writing to each worker.
- Ensure safe and healthy housing conditions.
  - Responsible persons who own or control housing must maintain housing standards during the entire period of occupancy.
  - Responsible persons are prohibited from allowing occupancy prior to the issuance of occupancy permits by the USDL Wage and Hour Division.
  - FLCs must be authorized to house workers. Housing authorization will be shown on the contractor's FLC card.

- ❑ Provide safe transport vehicles.
  - Vehicles used to transport migrant or seasonal workers must meet vehicle safety standards set by USDL Wage and Hour Division.
  - Vehicle safety standards apply to FLCs and growers.
  
- ❑ Ensure that drivers of transport vehicles have valid licenses.
  - Each FLC or FLC employee who drives a transport vehicle must have a valid driver's license for the appropriate state.
  - A commercial driver's license (CDL) is required to operate any vehicle designed to transport 16 or more passengers, including the driver.
  
- ❑ Obtain prescribed insurance coverage for transport vehicles.
  - FLCs, growers and grower associations must have insurance or liability bond to protect against liability for damage to people or property arising from ownership, operation or causing to be operated vehicles used to transport migrant or seasonal farm workers.
  - Insurance standards are \$100,000 per seat plus \$50,000 property damage or \$50,000 property damage insurance obtained in addition to worker's compensation.
  
- ❑ Obtain authorization prior to transporting workers. (Applies to FLCs.)
  - Certificate of registration must list all vehicles in which FLCs are authorized to transport workers.
  - To obtain initial transportation authorization, FLCs must submit proof of insurance and vehicle inspection report for each vehicle to the USDL Wage and Hour Division.
  
- ❑ Apply to amend housing or transportation authorization. (Applies only to FLCs.)
  - FLCs must notify the USDL Wage and Hour Division to amend certificate to reflect use of additional transportation vehicles or additional housing facilities, or to become authorized to drive.
  - FLCs must notify USDL within 10 days after obtaining or learning of the intended use of such vehicles, housing facilities or real properties.
  
- ❑ Only use services of registered FLCs. (Applicable to growers, grower associations or FLCs.)
  - Use services only of FLCs with current registration cards.
  - Growers and grower associations may rely on the FLCs' possession of registration cards, which on the face are valid and authorize activities to be performed.
  - Growers and grower associations may confirm the registration status of FLCs by contacting the USDL Wage and Hour Division.

- ❑ Register with USDL Wage and Hour Division.
  - FLCs must be registered and hold current certificates of registration from the USDL Wage and Hour Division prior to engaging in farm labor contracting activities.
  - FLCs must be authorized to drive, transport or house prior to engaging in these farm labor contracting activities.
  
- ❑ Register employees. (Applies to FLCs only.)
  - Anyone performing FLC activities on behalf of a registered FLC must be registered as an employee of the FLC. FLC activities are recruiting, soliciting, hiring, employing, furnishing or transporting migrant or seasonal agricultural workers.
  
- ❑ Have certificate of registration in immediate possession at all times while engaging in FLC activities. (Applies to FLCs/FLC employees.)
  
- ❑ Comply with the terms of any MSPA-related court judgments or final orders of the Secretary of Labor (Applies to FLCs, FLC employees, growers and grower associations.)
  
- ❑ Obtain authorization prior to housing workers. (Applies to FLCs.)
  - If FLCs own or control housing in which migrant workers reside, they must obtain housing authorization from the USDL Wage and Hour Division for each housing facility prior to worker occupancy.
  
- ❑ Provide notice of change of permanent residence. (Applies to FLCs.)
  - FLCs must provide notice of change of permanent residence within 30 days.

The following actions are *prohibited*:

- ❑ Agricultural employers must not restrict workers' purchases of goods and services.
  - Workers cannot be required to purchase goods *exclusively* from growers and FLCs.
  
- ❑ Agricultural employers must not discriminate against workers who file complaints or testify.
  - Any form of discrimination resulting from any action taken or about to be taken in the exercise of any right or protection afforded by the MSPA is prohibited.
  
- ❑ Agricultural employers must not interfere with USDL officials during investigations.
  - It is unlawful to resist, oppose, impede, intimidate or interfere with any USDL official assigned to perform an investigation, inspection or law enforcement function pursuant to the MSPA.

- ❑ Agricultural employers must not knowingly misrepresent themselves in application. (Applicable to FLCs/FLC employees.)
  - Providing false information on FLCs/FLC employees' application is forbidden.
  
- ❑ Agricultural employers must not attempt to secure an FLC certificate of registration in order to represent another person who cannot be registered. (Applicable to FLCs.)
  
- ❑ Agricultural employers must not hire illegal workers. (Applies to growers, grower associations and FLCs.)
  - Agricultural employers must comply with the Immigration Reform and Control Act of 1986 (IRCA).

**More information**

Local USDL Wage and Hour Division Offices

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USDL Wage and Hour Division, El Paso .....	(915) 534-6426
USDL Wage and Hour Division, Albuquerque .....	(505) 248-5115
USDL Wage and Hour Division, Amarillo .....	(806) 324-2273
USDL Wage and Hour Division, Lubbock .....	(806) 472-7666
USDL Wage and Hour Division, Midland .....	(915) 686-4165
USDL Wage and Hour Division, .....	(972) 850-2630

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MSPA Certification, Dallas

U.S. Department of Labor Wage and Hour Division Web site: [www.wagehour.dol.gov](http://www.wagehour.dol.gov)

*The Farm Labor Employer's Checklist* (brochure format). Available in English and Spanish from Richard Phillips, manager, New Mexico Chile Task Force, NMSU Cooperative Extension Service, Plant Sciences Department, Box 30003, MSC 3AE, Las Cruces, NM 88003-8003; phone: (505) 646-2353; e-mail: [rphillip@nmsu.edu](mailto:rphillip@nmsu.edu)

*The Migrant and Seasonal Agricultural Worker Protection Act (MSPA), as amended (29 U.S.C. § 1801, et seq.)*, *Small Business Handbook*, U.S. Department of Labor. Available at [www.dol.gov/asp/programs/handbook/mspa.htm](http://www.dol.gov/asp/programs/handbook/mspa.htm)

*Terms and Conditions of Employment Disclosure Form OMB No.: 1215-0187*. Available from USDL Wage and Hour Division offices in several languages to enable employers to satisfy the requirement that the terms and conditions of employment be disclosed in a language common to the workers.

## Workers' compensation on New Mexico farms

*Information provided by:*

Paul Barber, Director  
New Mexico Workers' Compensation  
Administration  
P.O. Box 27198  
Albuquerque, NM 87125

New Mexico state law requires anyone who employs three or more workers to have workers' compensation insurance coverage—unless the employees are household servants, real estate salespeople or farm or ranch laborers. For farm and ranch laborers, however, the exclusion from coverage is job specific. Coverage is required if nonfarm labor is done on a farm. Employers may have to cover some, but not all, of their employees, depending on specific job duties.

In 1990, the New Mexico Court of Appeals ruled that workers' compensation coverage must be provided for farm employees who are involved in secondary agriculture, such as working in onion packing plants. The courts also have ruled that eligibility for worker compensation benefits will be determined by the worker's primary responsibilities and not by what he or she is doing when the accident occurs.

The following cases illustrate the types of responsibilities that are exempt and nonexempt in agricultural sector employment:

- ❑ *Cueto v. Stahmann Farms*. In this case, the employee's *primary* responsibility in a pecan operation was to maintain a compost heap. It was determined by the court that making fertilizer (compost) is an integral part of growing pecans, so this job did not require insurance coverage under the Workers' Compensation Act (WCA).
- ❑ *Holguin v. Billy the Kid Produce*. In this case, the job in question is covered by WCA. The employee's *primary* duty was in an onion packing plant. Since packing occurs after the commodity leaves the field, it is considered a nonexempt position.
- ❑ *Tanner v. Bosque Honey Farm*. In this case, the employee's primary duty was to extract honey from the honeycomb. The court found that this responsibility was part of commodity production and was, therefore, exempt. Bosque Honey Farm did not need to have workers' compensation insurance for this employee.

These three examples show that farm and ranch labor is considered any activity that is directly related to bringing crops or livestock to harvest. Related operations, such as trucking and equipment maintenance, are never exempt.

If workers' compensation is required and agricultural employers don't provide it, the state of New Mexico can impose monetary penalties and shut down the farming operation. If workers' compensation is not required and employers choose not to participate in the program, they still may be subject to lawsuits for hazards for which they are at fault. Employers without workers' compensation coverage do not enjoy any special protection in the event of a workplace injury. Injured employees are free to seek redress by filing tort liability lawsuits, with no limits on the damage award against uninsured employers.

Therefore, even employers who are exempt from the required coverage may choose to come under WCA protection and acquire coverage. This is to protect their workers in case of injury. Workers' compensation is a trade-off—no fault for limited benefits. It covers medical treatment and limited wage replacement up to two-thirds for 700 weeks. Employers may obtain insurance coverage from private insurance companies licensed by the New Mexico Insurance Division to issue workers' compensation insurance. Employers who have net tangible assets of \$2 million or greater may apply to become certified self-insurers. Employers who wish to self-insure must apply to the Workers' Compensation administration and receive written approval from the director. Finally, employers may become members of New Mexico's assigned risk pool. The pool provides coverage for high-risk industries and for many small businesses, until they can acquire coverage on the commercial market. This type of coverage incurs higher premiums than private coverage.

It is a good idea for farmers who are not required to participate in the workers' compensation program and who elect not to participate voluntarily to buy insurance to cover on-farm liabilities.

#### **More information**

New Mexico Workers' Compensation Administration  
Las Cruces Field Office  
250 Cotorro Court, Suite B  
Las Cruces, NM 88001  
(505) 524-6246  
(800) 870-6826

Workers' Compensation Administration Web site: <http://www.state.nm.us/wca>

HELPLINE! HOTLINE!  
(866) WORKOMP  
(866) 967-5667

*The Workers' Compensation Handbook for New Mexico: A Guide for Employers and Workers to Your Rights and Responsibilities under the Workers' Compensation Law, Booklet A3.* Available from the Workers' Compensation Administration



# Taxes

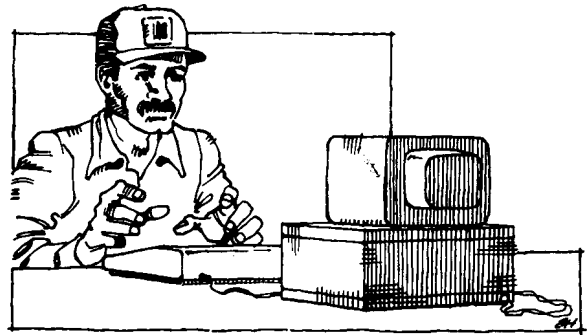
## Federal employment taxes

Employers, whether they are farmers or farm labor contractors, are responsible for reporting Federal Employment Tax to the Internal Revenue Service (IRS). The steps that employers must take to file taxes properly are summarized below:

*Information provided by:*

Cathy Wickham  
Revenue Agent  
Internal Revenue Service  
700 E. San Antonio St., Ste 6201  
El Paso, TX 79901  
(915) 834-6586

- ❑ **Employers must obtain an Employer Identification Number (EIN).** This can be accomplished by filling out IRS Form SS-4. EIN is used when withholding and depositing taxes, filing employment tax returns (IRS Forms 940, 943 and 941) and filing information returns (IRS Forms W-2 and 1099).
- ❑ **Employers must obtain a Social Security Number (SSN) from each worker.** This is required so employers can prepare the W-2 and 1099 Forms to give to the employees and contract workers, respectively. Workers use W-2 and 1099 Forms to file their individual income taxes and receive rebates.
- ❑ **Employers must obtain a W-4 Form from each employee.** Employees use the W-4 to designate the number of exemptions they wish to claim. This, in turn, determines the withholdings that employers must withhold from their employees' wages each pay period.
- ❑ **After obtaining all the information listed above, employers are required to withhold Social Security, Medicare and Federal Income taxes from employees' wages.** The amount of Social Security tax is 12.4 percent of gross pay. Half of this (6.2 percent) is the responsibility of the employee and is withheld by the employer. The other half is the employer's responsibility. The amount of Medicare tax is 2.9 percent of gross pay. As with Social Security tax, half of the amount (1.45 percent) is the employee's responsibility and half is the employer's responsibility. The amount of Federal Income Tax withheld is determined using the wage bracket tables found in IRS Publication 51–Circular A, *Agricultural Employer's Tax Guide*, or Publication 15–Circular E, *Employer's Tax Guide*. The amount of withholding is based on marital status, number of dependents (from the W-4) and pay period frequency.
- ❑ **Taxes withheld from employees' pay must be deposited.** Withholding deposits can be made on a monthly or semiweekly basis. Employers required to make deposits on a monthly basis must deposit funds by the 15<sup>th</sup> day of the month following the end of the pay period. An



employer who makes deposits semiweekly must do so on Wednesday or Friday, depending on the day on which payday falls.

- ❑ Employers must file all employment and information forms including:
  - **Form 1099 Misc.** This form is for nonemployees whose services are engaged by an employer (e.g., independent contractors). Employers must file this form for any individual who is paid \$600 or more during a calendar year. It must be filed with the IRS by Feb. 28 of the year following that in which services were engaged.
  - **Form W-2.** All employers who pay wages to an employee must file a W-2 form (one for each employee). Like the 1099 Form, it must be filed by Feb. 28 of the following year. However, this form is filed with the Social Security Administration.
  - **Form 941 (Employer's Quarterly Federal Tax Return).** This form is used to report Federal Income, Social Security and Medicare taxes. It should be filed every quarter, by the last day of the month following the end of the quarter. For example, the fourth quarter is October–December. Therefore, employers have until Jan. 31 to file their fourth quarter returns.
  - **Form 940 (Employer's Annual Federal Unemployment [FUTA] Tax Return) and Form 943 (Employer's Annual Tax Return for Agricultural Employees).** These forms are annual tax returns. Form 940 is used only to report federal unemployment tax. Form 943 is used only to report Federal Income, Social Security and Medicare taxes for agricultural employees. The employers should file one per year by Jan. 31 of the following year.

#### More information

IRS Publication 51–Circular A, *Agricultural Employer's Tax Guide*. Available on the Web at [www.irs.gov/formspubs](http://www.irs.gov/formspubs) or from a local U.S. Internal Revenue Service Office.

IRS Publication 15 – Circular E, *Employer's Tax Guide*. Available on the WEB @ [www.irs.gov/formspubs](http://www.irs.gov/formspubs) or from a local U.S. Internal Revenue Service Office.

## Unemployment insurance tax

To determine whether they are liable for unemployment insurance taxes, New Mexico employers must contact the Unemployment Insurance Tax Division within 10 days of opening a business to request a status report (Form ES-802). They must file the report with the division within 30 days of the business's start, even if there are no employees performing services subject to coverage under the Unemployment Compensation Law (ACT). The tax rate for new employers is 2.7 percent of total taxable wages. After four years, employers are given an experience rating that can increase or decrease the rate.

Agricultural employers become liable and must file quarterly wage reports and pay contributions if their total payroll for any calendar quarter for New Mexico employment is \$20,000 or more or if there are 10 or more people (part-time workers included) employed during any 20 week period. ACT places responsibility for compliance upon employers. This responsibility cannot be delegated to an employee, a public accountant or any other agent, except through a legally enforceable, written instrument.

### Employer responsibilities

Employers are required to submit quarterly wage reports (Form ES-903A) that list wages paid to all workers and to pay unemployment taxes at their assigned rate. First quarter reports (for January, February and March) are due on April 30. Second quarter reports (for April, May and June) are due on July 31. Third quarter reports (for July, August and September) are due on Oct. 31; and fourth quarter reports (for October, November, December) are due on Jan. 31. The fine for late wage reports is \$50. The Unemployment Tax Division will send employers letters allowing 15 days to file a wage report. If wage reports are not turned in and taxes paid by that time, the Employment Security Division may estimate the amount of tax due. (Estimates are often higher than actual taxes owed.) After the estimated taxes are paid, the division will notify employers that they have 30 days to amend the late report. Employers who make late tax payments also may be subject to a penalty of \$25 or 5 percent of taxes, whichever is greater.

### Audits

The Department of Labor's Unemployment Insurance Tax Division conducts audits to ensure that taxes are paid. During an audit, division representatives interview farmers and review payroll documentation. If it is determined that taxes are owed, the division will issue a warrant to collect unpaid taxes and may levy fines.

#### *Information provided by:*

Leo Alirez  
Tax Representative  
New Mexico Department of Labor,  
Unemployment Insurance Tax Division  
1100 S. Main, Suite 21  
Las Cruces, NM 88005  
Located in the Pueblo Plaza  
(505) 524-6384

### **Farm labor contractors**

Farmers who hire farm labor contractors (FLCs) must have written proof that the FLCs are contract employees. The FLCs then assume responsibilities as agricultural employers and are in charge of hiring and paying wages to employees, filing wage reports and paying unemployment insurance taxes.

### **Nonliable farmers**

Some farmers qualify as nonliable for unemployment insurance tax. For more information, contact a tax representative or write to the New Mexico Department of Labor, Employment Security Division, Unemployment Insurance Bureau, P.O. Box 1928, Albuquerque, NM 87103.

### **More information**

*Employer Responsibilities under the Unemployment Compensation Law of New Mexico, ES-834 (Revised January 2001).* Available from the New Mexico Department of Labor Employment Security Division, Unemployment Insurance Bureau, Tax Section, Albuquerque, N.M.

## **Social Security**

### *Information provided by:*

Ray Vigil  
Public Affairs Specialist  
Social Security Administration  
1111 Gateway West  
El Paso, TX 79935  
(915) 782-4610, ext. 3004

Social Security legislation was passed in 1935. At that time, the program was solely a retirement program. In 1939, a year before Social Security began paying monthly retirement benefits, the social safety net expanded with the Survivors Insurance Program. In 1956, the Social Security Disability Insurance Program became law. In 1965, Medicare was added to the Social Security legislation. This program provides medical coverage when individuals reach 65 years of age or become disabled. In 1972, Supplemental Security Income (SSI) was added to the legislation. SSI is a need-based program for those 65-years-old or older, blind or disabled.

Individuals can file for Social Security retirement insurance as early as age 62. However, the full retirement age, which was 65 for many years, now has increased to 67. Individuals born after 1960, who want to receive full benefits, must wait until they are 67. Individuals can file for disability benefits at any age. Before individuals qualify for benefits, they must have worked and paid into Social Security for at least 10 years. U.S.-born citizens, naturalized citizens and resident aliens, provided they meet earnings requirements, can qualify for Social Security.

## **Coverage for farm workers**

Farm workers are required to participate in the Social Security program if they were paid more than \$150 in cash wages during the calendar year for farm work, or if they were paid less than \$150 in cash wages, but their employers' total expenses for agricultural labor were \$2,500 or more in the calendar year. Seasonal, hand-harvest laborers who commute to work daily from their homes, are paid on a piece-rate basis and who completed fewer than 13 weeks of farm work during the previous year are covered by Social Security only if they earn \$150 or more in cash for the job.

## **Reporting social security**

Farmers and/or farm crew leaders are employers of farm laborers and are responsible for reporting Social Security. They must withhold 7.65 percent of each employee's wages and match that percentage. The following guidelines will help agricultural employers determine whether it is the farmer or the crew leader who is responsible for withholding and matching Social Security taxes:

- If there is a written agreement stating that the crew leader is the farmer's employee, the farmer is responsible for all wage reporting and record keeping.
- If there is no written agreement and the crew leader pays the workers (even if it is for the farmer), the crew leader is the employer and is responsible for all wage reporting and record keeping.
- If there is no written agreement and the farmer or his agent pays the workers, the person with the final right to control the workers on the job is considered the employer. Employers of farm workers must register with the U. S. Department of Labor as farm labor contractors, a process similar to filing for a federal employer identification number.

## **Crew leader agreements**

A farmer's agreement to employ a crew leader must contain the names and addresses of both the farmer and the crew leader. It should specify farm location, the kind of crops produced, the operation type and approximate work dates. It should state that the crew leader will furnish the crew, and that the crew leader and crew workers are the farmer's employees who will report wages and pay Social Security taxes. The agreement should include a statement about charges made by the crew leader for services, wages to be paid to workers, and transportation, housing and insurance provisions. Finally, both the farmer and the crew leader must sign the agreement.

## **Employers' responsibilities**

Employers must collect and pay Social Security taxes, prepare 943 forms and file them with the IRS by Feb. 10 each year, and provide pay statements and W-2 forms for all employees. Employers also must maintain accurate records that include employees' names as printed on their Social Security cards, their Social Security numbers (SSN), and

addresses to which W-2 forms and check stubs may be forwarded. If W-2s are returned because an employee's address has changed, employers should keep the form with tax records for five years with an accompanying note stating that it was sent to the last known address and was returned. Employers should review each employee's Social Security card to verify that the name matches Social Security Administration information for that employee.

To verify up to five names and SSNs, call the toll-free number for employers: (800) 772-6270, weekdays from 5 a.m. to 5 p.m., MST. Give your company name and EIN and provide the following information for each name/SSN you want to verify:

- SSN
- Last name
- First name
- Middle initial (if applicable)
- Date of birth
- Gender

To prevent identity theft, shred any documents that contain Social Security numbers and other personal information.

If a farm worker submits proof of wages and it is determined that an employer did not file the necessary reports to the Social Security Administration, wages will be credited and the violation will be reported to the Internal Revenue Service (IRS). Delinquent tax reports might result in additional IRS penalties.

#### **More information**

Social Security Administration  
505 S. Main, Ste 400  
Las Cruces, NM 88005  
Phone: (505) 523-0771

*Social Security, A Guide for Farmers, Growers and Crew Leaders*, SSA publication 05-10025. Available from the U.S. Government Printing Office: Washington, D.C. This publication is printed in English and Spanish.

# Immigration

## Immigration and naturalization requirements

In 1986, Congress passed the Immigration Reform and Control Act to preserve jobs for those who are legally eligible to work in the United States. The employer-sanctions provisions, added to immigration law in 1986 and amended in 1990, require employers to hire only U.S. citizens and nationals and aliens authorized to work. To comply with the law, employers must verify the identity and employment eligibility of everyone they hire and document the verification by completing Immigration and Naturalization Service Form I-9 (Employment Eligibility Verification form). Completed I-9s are required for all employees except those hired on an infrequent or irregular basis, those hired for only one month, or those hired on a weekly basis. In addition to employment eligibility verification, employers must not discriminate against individuals on the basis of national origin or citizenship.

To assist employers in complying with the law, the Immigration and Naturalization Service (INS) offers the *Handbook for Employers* (available from the U.S. Government Printing Office, Superintendent of Documents, Mail Stop: SSOP, Washington, DC 20402-9328). This handbook includes copies of Form I-9, details on how to complete the form, and samples of documents that may be used to verify identity and eligibility.

*Information provided by:*  
Jerry Garnett, Special Agent  
U.S. Immigration and  
Naturalization Service  
1545 Hawkins Blvd., Suite 167  
El Paso, TX 79925  
(915) 881-5561

### Filling out I-9 Forms

Employee should complete Section I of Form I-9 (fig. 1) on the first day of employment. Employers should complete Section II of the form within two to three working days. Section III of the form should be completed to reverify employee information, if an employee is rehired within three years of the original employment date or if the previous grant of work authorization has expired but the employee is currently eligible to work on a different basis or under a new grant of work authorization. When completing a Form I-9, employees must provide INS authorization numbers, but they are not required to provide copies of their cards. If employers prepare Form I-9 for their employees, they may ask for the cards in order to verify information.

Employers should keep all Forms I-9 for three years from the date of hire or for one year after the termination date, whichever is longer.



## Types of identification

The types of documentation that may be provided to employers to verify identification and employment eligibility are listed on the back of Form I-9 (fig. 1). Employees may present either one document from List A or one document from each of Lists B and C. The 10 documents on List A establish both identity and eligibility. These include a U.S. passport, Certificate of U.S. Citizenship, and an unexpired foreign passport with I-551 stamp or attached INS Form I-94 indicating unexpired employment authorization. Documents on List B establish identity. Among the 12 documents on List B are state-issued driver's licenses with photos, school identification cards with photos and Native American tribal documents. List C documents establish employment eligibility. Documents on this list include a U.S. Social Security card, Certification of Birth Abroad issued by the Department of State (Form FS-545) and ID Card for use of Resident Citizen in the United States (INS form I-197). The INS cannot fine or hold employers liable for accepting what looks like valid documentation for identification. This is not the employer's responsibility. The INS recommends that employers make photocopies of the documents so there is a record of the documentation used during the verification process.

Figure 1. I-9 Form.

U.S. Department of Justice Immigration and Naturalization Service		OMB No. 1115-0136 Employment Eligibility Verification
<p>Please read instructions carefully before completing this form. The instructions must be available during completion of this form. <b>ANTI-DISCRIMINATION NOTICE:</b> It is illegal to discriminate against work eligible individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.</p>		
<b>Section 1. Employee Information and Verification.</b> To be completed and signed by employee at the time employment begins.		
Print Name: Last	First	Middle Initial
Address (Street Name and Number)		City
State		Zip Code
Date of Birth (month/day/year)		Social Security #
<p>I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.</p>		
<p>I attest, under penalty of perjury, that I am (check one of the following):</p> <input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien # A) <input type="checkbox"/> An alien authorized to work in the U.S. (Alien # or Admission #)		
Employee's Signature		Date (month/day/year)
<p><b>Preparer and/or Translator Certification.</b> To be completed and signed if Section 1 is prepared by a person other than the employee. I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.</p>		
Preparer's/Translator's Signature		Print Name
Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)
<b>Section 2. Employer Review and Verification.</b> To be completed and signed by employer. Examine one document from List A OR examine one document from List B AND one from List C as listed on the reverse of this form and record the title, number and expiration date, if any, of the document(s).		
<b>List A</b>	<b>OR</b>	<b>List B AND List C</b>
Document title:		
Issuing authority:		
Document #:		
Expiration Date (if any):		
Document #:		
Expiration Date (if any):		
<p><b>CERTIFICATION:</b> I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) / / and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment).</p>		
Signature of Employer or Authorized Representative		Title
Business or Organization Name		Date (month/day/year)
<b>Section 3. Updating and Reverification.</b> To be completed and signed by employer		
A. New Name (if applicable)		B. Date of rehire (month/day/year) (if applicable)
C. If employer's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility		
Document Title:	Document #:	Expiration Date (if any): / /
I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.		
Signature of Employer or Authorized Representative		Date (month/day/year)
Form I-9 (Rev. 11-21-91) N		

LISTS OF ACCEPTABLE DOCUMENTS		
LIST A Documents that Establish Both Identity and Employment Eligibility	OR	LIST B AND LIST C Documents that Establish Identity AND Documents that Establish Employment Eligibility
1. U.S. Passport (unexpired or expired)		1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
2. Certificate of U.S. Citizenship (INS Form N-560 or N-561)		2. ID card issued by federal, state, or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
3. Certificate of Naturalization (INS Form N-550 or N-570)		3. School ID card with a photograph
4. Unexpired foreign passport, with I-551 stamp or attached INS Form I-94 indicating unexpired employment authorization		4. Voter's registration card
5. Alien Registration Receipt Card with photograph (INS Form I-151 or I-551)		5. U.S. Military card or draft record
6. Unexpired Temporary Resident Card (INS Form I-688)		6. Military dependent's ID card
7. Unexpired Employment Authorization Card (INS Form I-688A)		7. U.S. Coast Guard Merchant Mariner Card
8. Unexpired Reentry Permit (INS Form I-327)		8. Native American tribal document
9. Unexpired Refugee Travel Document (INS Form I-571)		9. Driver's license issued by a Canadian government authority
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph (INS Form I-688B)		10. School record or report card
		11. Clinic, doctor, or hospital record
		12. Day-care or nursery school record
		1. U.S. social security card issued by the Social Security Administration (other than a card stating it is not valid for employment)
		2. Certification of Birth Abroad issued by the Department of State (Form FS-545 or Form DS-1350)
		3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
		4. Native American tribal document
		5. U.S. Citizen ID Card (INS Form I-197)
		6. ID Card for use of Resident Citizen in the United States (INS Form I-179)
		7. Unexpired employment authorization document issued by the INS (other than those listed under List A)

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Form I-9 (Rev. 11-21-91) N

## Miscellaneous Information

If employers knowingly hire undocumented workers, civil and criminal penalties may be enforced. Civil penalties stem from failure to comply with employment eligibility verification requirements. Employers may be ordered to cease and desist from hiring or continuing to employ unauthorized aliens and pay a civil money penalty of \$250-\$2,000 for each unauthorized alien for the first offense, \$2,000-\$5,000 for the second offense, and \$3,000-\$10,000 for subsequent offenses. Criminal penalties may be incurred by employers who engage in a pattern or practice of knowingly hiring or continuing to employ unauthorized aliens or those who engage in fraud or false statements, or otherwise misuse visas, immigration permits and identity documents. If an investigation reveals that an employer has engaged in unfair immigration-related employment practices, the Equal Employment Opportunity Commission (EEOC) or the Office of Special Counsel (OSC) for Immigration Related Unfair Employment Practices may take action. (Reference to the OSC can be found on page 2, paragraphs 4 and 5, of the *Handbook for Employers*.)

The INS inspection team provides a program to help employers verify employee INS status. After employers register for the service, they are given a phone number to call. This system works much like the one provided by the Social Security Administration. The INS is forming a task force to facilitate reporting of and preventing identity theft.

### More information

Immigration and Naturalization Service\*  
Office of Investigations  
1545 Hawkins Blvd.  
El Paso, TX 79925  
(915) 881-5500

\*Please note that the creation of the Department of Homeland Security will do away with the Immigration and Naturalization Service. The new agency name may change, but questions may be directed to the above address and phone number.



# Child Protection

## New Mexico New Hires Directory

As of Oct. 1, 1997, employers are required by federal and state law to report all employees to the New Mexico New Hires Directory within 20 days of being hired. New Mexico Laws (50-13-1 through 50-13-4) and the Federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) specify the responsibilities of employers, information employers must report, how the information obtained will be used, who may access the information, and what sanctions will be imposed for employers who do not comply with the reporting system. The reporting system is important because it increases child support collections, lowers public assistance costs and reduces fraudulent unemployment and worker's compensation payments.

It is mandatory to include in each report the employer's name, address and federal identification number and the employee's name, address and Social Security number.

The New Hires Directory also asks for other, nonmandatory information useful in enforcing child support laws and tracking individuals who owe child support. For an employer, this includes a payroll address (if different from the regular address), a contact name and phone number. For a newly hired employee, this includes date of birth, date of hire, state of hire and whether the employee is eligible for medical insurance.

Employers must report any newly hired employee who lives or works in New Mexico and to whom the employer anticipates paying earnings. Employers also must report any previous employee who is hired or returns to work after a layoff or leave of absence and who is required to complete a new W-4 form.

Seasonal, part-time or short-term employees also must be reported, whether they work a full day or only an hour. If an employee does not have a Social Security number, the employer should provide a copy of the IRS work permit, green card or other identification with the new hire report.

*Information presented by:*

Gina Capener  
Project Manager  
New Mexico New Hires Directory  
4001 Office Court Drive  
Building 50, Suite 501  
Santa Fe, NM 82507  
(888) 878-1607



Employers can report new hire information in any of the following ways:

- ❑ **New Hire Reporting Form.** Employers should fill out and fax or mail the form to the New Mexico New Hires Directory. The new hire forms are available in Spanish and English. See mailing address and fax number below.
- ❑ **W-4 Form.** If employers choose to submit a W-4 form as a new hire report, they must ensure that it is easily readable and has the employer's name, federal Employer Identification Number (EIN) and address written at the top of each form.
- ❑ **Payroll Service.** If employers use a payroll or accounting service, consider asking the service to report your new hires for you. Leading payroll services already are reporting new hires electronically for thousands of employers.
- ❑ **Printed List.** If employers' software is unable to export their new hires information in the New Mexico New Hires Directory electronic format, it may be able to create a printed list containing the new hire data. The printed list should contain all of the required information on the New Hire Reporting Form, in at least a 10-point font size. It must have the employer's name, EIN and address clearly displayed at the top of the report.
- ❑ **Electronic Reports.** Many employers choose to use the New Mexico New Hires Directory Web site's online reporting feature. It provides a printable confirmation of reports received and is available 24 hours a day, seven days a week.
- ❑ **Data Files.** Employers can send new hire data files in a variety of ways, including transferring files through the New Mexico New Hires Web site or File Transfer Protocol (FTP). Employers also may mail reports on diskette or magnetic tape.

*Mail reports to:*

New Mexico New Hires Directory  
P.O. Box 29480  
Santa Fe, NM 87592-9480

*Fax reports to:*

(505) 995-8232  
Toll-free: (888) 878-1614

After the new hire information has been submitted, the data received is processed and compared to noncustodial parent information. If the data matches an individual who owes child support, a caseworker takes action to enforce or establish the obligation. The data also is transferred to the National Directory of New Hires for all states in order to locate individuals who owe child support and who might live in another state. This information is processed quickly due to the 20-day reporting cycle. Therefore, the child support enforcement division receives data every day, as does the National Directory of New Hires. Caseworkers also receive new hire reports daily. From the time that they receive the names of individuals who owe child support, they have two days to process an income withholding order.

If employers do not comply with the federal law for new hires, they may incur a \$20 civil penalty for each instance of noncompliance. If the failure to comply is the result of a conspiracy (voluntarily withholding information) between an employer and employee, the employer may receive a \$500 fine for each instance.

**More information**

New Mexico New Hires Directory  
PO Box 29480  
Santa Fe, NM 87529-9480

Toll-free: (888) 878-1607  
Phone: (505) 995-8230  
Toll-free Fax:: (888) 878-1614  
Fax: (505) 995-8232

## Fair Labor Standards Act—child labor

### Introduction

The three major areas of concern under the Fair Labor Standards Act are wages, records and child labor. These areas become enforceable by law through individual coverage (among other things, if the individual is working on goods moved through interstate commerce, such as chile and onions) or through enterprise coverage (if a business’s annual dollar volume exceeds \$500,000 per year). Wages must be paid to all employees who are subject to the law because there is a minimum requirement set. Employees must receive at least \$5.15 per hour. If the employer is using an alternative payment method (such as a piece rate), the amount earned must be equivalent to \$5.15 per hour. Overtime wages are not necessary for primary agriculture (i.e., a farm laborer working for a farmer). However, overtime wages must be paid for laborers in secondary agriculture (processing). Employers should maintain records of wages paid to each employee, regardless of the payment method. This is the employer’s insurance that wages and overtime are being dispersed properly. Child labor laws under the Fair Labor Standards Act (FLSA) cover several areas of agricultural labor and differ, depending on the minors’ ages.

*Information presented by*

Ray Brito  
Wage and Hour Investigator  
U.S. Department of Labor, Wage  
and Hour Division  
700 East San Antonio St., Suite B-400  
El Paso, TX 79901

### Child labor

The FLSA states that minors of any age may work at any time in any job on a farm owned or operated by their parents. If minors are working for their parents, the child labor provisions do not apply. However, child labor provisions are applicable to farm crew leaders’ children. After minors turn 16, the child labor provisions are no longer applicable. Minors between the ages of 14 and 15 may work outside of school hours in jobs that are declared nonhazardous. With written parental consent, minors between the ages of 12 and 13 may work on the farm outside of school hours, or may work on the same farm as their parents. With written parental consent, minors under the age of 12

may work on farms that are exempt from FLSA minimum wage provisions. Finally, minors between the ages of 10 and 11, who are local residents, may hand harvest short-season crops outside of school hours for no more than eight weeks, from June 1 to Oct.15, if the employer has obtained an advanced waiver from the Secretary of Labor. These provisions apply to minors working on the farm (in primary agriculture).

All child labor provisions apply to minors working in secondary agriculture, up to the age of 18. For both types of agriculture, violations do occur. In most cases, they occur when farm laborers bring their children to the farm with them. The children get bored and start picking crops or working alongside their parents. Violations also occur when minors are on spring break. If children are on spring break in their town, but are working in another town where school is in session, the employer is in violation of child labor provisions. Finally, it is a violation for children to be engaged in tasks listed as hazardous orders, such as blasting, logging, crop dusting, using power saws, operating tractors with more than 20 PTO horsepower, using earth-moving machinery, operating machinery like cotton pickers or discs, working with sows or cows with newborns, working on ladders that are more than 20 feet high, driving buses or trucks, riding as a passenger on a tractor, working with bulls used for breeding, working in storage areas (eg. silos or manure pits), and working with anhydrous ammonia.

Forms I-9 should be used to record information on all employees, even if they are minors. Employers who know or suspect that an employee is a minor should record the age of the child and the child's date of birth on the form.

If employers are found to be in violation of child labor provisions under FLSA, they may face civil charges and be liable for a penalty of up to \$10,000 per violation.

**More information**

U.S. Department of Labor	505 S. Main
Wage and Hour Division	Las Cruces, NM
(505) 527-6940	88005

# Worker Protection/OSHA

## Occupational Safety and Health Act

Under the New Mexico Occupational Safety and Health Act (OSHA), the state government mandates safety and health standards for agricultural labor in fields and processing plants. The federal government monitors OSHA-regulated activities.

*Information provided by*

Robert Genoway, consultant,  
New Mexico Occupational Health  
and Safety Bureau  
525 Camino de los Marquez, Suite #3  
Santa Fe, NM  
(505) 827-4230

### Field requirements

In the field, the contractor must supply the following items to employees:

- Tools for weeding and thinning crops.
- Potable drinking water. Water must be clean, well-covered, cool enough to drink, readily available and supplied in quantities sufficient for the number of laborers and their working conditions. Individual cups must be supplied.
- Toilet and washing facilities. Facilities must be located within one-quarter mile of employees. They must be in good condition with no cracks and should lock from the inside. Facilities must be cleaned after each use, and potable water, soap and paper towels must be provided to wash hands. All employees should be notified of the facilities' locations and be given ample time to use them.

Contractors must provide one portable toilet for every 20 employees or two portable toilets if there are both male and female employees.

OSHA safety compliance officers make site inspections from May through October. Failure to comply with OSHA standards can result in monetary penalties.

### Processing plant requirements

In processing plants, employers are required to follow federal, general industry, OSHA standards for hazardous machinery. These safety elements include regular maintenance and service of machinery, written programs on machinery use and maintenance, and proper equipment guards (e.g., shielding and safety switches). Employers are responsible for training employees on how to use machinery and must provide formal employee training programs. Employers may invite an OSHA representative to attend training sessions to ensure that all requirements are met.



### More information

New Mexico OSHA Bureau  
525 Camino De Los Marquez, Suite #3

Santa Fe, NM 87505  
Phone: (800) 356-4674

# Pesticide Safety and the Worker Protection Standard

*Information provided by:*

Marjorie Lewis  
Specialist, Bureau of Pesticide  
Management  
New Mexico Department of Agriculture  
MSC 3AQ, Box 30003  
Las Cruces, NM 88003

## Basic principles of the worker protection standard

The 1992 Worker Protection Standard (WPS) protects more than 3.5 million people who work with pesticides at more than 560,000 workplaces. WPS represents a major strengthening of national efforts to safeguard the health of agricultural workers and pesticide handlers. Implementing WPS effectively will substantially lower the risk of pesticide poisonings among agricultural workers and pesticide handlers.

## Summary of WPS requirements

- ❑ **Protection during applications.** Applicators are prohibited from applying a pesticide in a way that exposes workers or other people. Workers are excluded from areas while pesticides are being applied.
- ❑ **Restricted-entry intervals.** Restricted-entry intervals must be specified on all agricultural plant pesticide product labels. Workers are excluded from entering a pesticide-treated area during the restricted-entry interval, with few exceptions.
- ❑ **Personal protective equipment.** Personal protective equipment must be provided and maintained for handlers and early-entry workers.
- ❑ **Worker notification.** Workers must be notified about treated areas so they may avoid inadvertent exposures.
- ❑ **Decontamination supplies.** Handlers and workers must have an ample supply of water, soap and towels for routine washing and emergency decontamination.
- ❑ **Emergency assistance.** Transportation must be made available to a medical care facility for workers or handlers who may have been poisoned or injured. Information must be provided about the pesticides to which they may have been exposed.
- ❑ **Pesticide safety training and safety posters.** Training is required for all workers and handlers and a pesticide safety poster must be displayed.
- ❑ **Access to labeling and site-specific information.** Handlers and workers must be informed of pesticide label requirements. Central posting of recent pesticide applications is required.

## WPS coverage

WPS protects employees on farms, forests, nurseries and greenhouses from occupational exposure to agricultural pesticides. The regulation covers two types of employees:

- ❑ **Pesticide handlers.** Those who mix, load, or apply agricultural pesticides; clean or repair pesticide application equipment; or assist with applying pesticides in any way.

- ❑ **Agricultural workers.** Those who perform tasks related to cultivating and harvesting plants on farms or in greenhouses, nurseries or forests. Workers include anyone employed for any type of compensation (including self-employed) doing tasks related to producing plants on an agricultural establishment, such as carrying nursery stock, repotting plants or watering.

Workers do not include such employees as office staff, truck drivers, mechanics and any other workers not engaged in worker/handler activities. Some requirements do, however, apply to all people; and some requirements apply to anyone who handles pesticide application equipment or cleans or launders pesticide-contaminated personal protective equipment.

WPS does not cover pesticides applied at agricultural establishments under the following circumstances:

- ❑ For mosquito abatement, Mediterranean fruit fly eradication or similar wide-area public pest control programs sponsored by governmental entities. WPS does apply to cooperative programs in which the growers themselves make or arrange for pesticide applications.
- ❑ On livestock or other animals, or in or about animal premises.
- ❑ On plants grown for other than commercial or research purposes, which may include plants in habitations, home fruit and vegetable gardens and home greenhouses.
- ❑ On plants that are in ornamental gardens, parks and public or private lawns and grounds that are intended only for aesthetic purposes or climatic modification.
- ❑ By injection directly into agricultural plants. Direct injection does not include “hack and squirt,” “frill and spray,” chemigation, soil-incorporation, or soil-injection.
- ❑ In a manner not directly related to producing agricultural plants, such as structural pest control, vegetation control along rights-of-way and in other noncrop areas such as pasture and rangeland.
- ❑ For vertebrate pest control.
- ❑ As attractants or repellents in traps.
- ❑ On the harvested portions of agricultural plants or on harvested timber.
- ❑ For research uses of unregistered pesticides.

**More information**

Environmental Protection Agency Web site: <http://www.epa.gov/pesticides/safety/workers/workers.htm>

## New Mexico Chile Task Force Publication List

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- Report 1:** An Industry-University Response to Global Competition  
**Report 2:** Chile Seed Germination as Affected by Temperature and Salinity  
**Report 3:** Yield and Quality of Machine-Harvested Red Chile Peppers  
**Report 4:** Chile Seed Quality  
**Report 5:** Guidelines for Chile Seed Crop Production  
**Report 6:** Improving Chile Harvesting and Cleaning Technologies  
**Report 7:** Farm Labor Employers' Handbook

### Agency directory

Please direct questions about agricultural labor issues to the appropriate agencies in the list below.

Internal Revenue Service, El Paso .....	(915) 534-6440
NMDA/Bureau of Pesticide Management, Las Cruces .....	(505) 646-2133
NMDL/Unemployment Insurance, Las Cruces .....	(505) 524-6384
New Mexico OSHA, Santa Fe .....	(505) 827-4230
New Mexico New Hires Directory, Santa Fe .....	(888) 878-1607
NMDL/Employment Security Division, Las Cruces .....	(505) 524-6250
NMDL/Employment Security Division, Deming .....	(505) 546-0192
NMDL/Employment Security Division, Sunland Park .....	(505) 589-0377
NMDL/Employment Security Division, Artesia .....	(505) 748-1303
NMDL/Employment Security Division, Hobbs .....	(505) 393-5188
NMDL/Employment Security Division, Carlsbad .....	(505) 885-5072
NMDL/Wage Hour, Las Cruces .....	(505) 524-6195
NMDL/Wage Hour, Carlsbad .....	(505) 885-5072
NMDL/Employment Security Division, Roswell .....	(505) 624-6040
NM Taxation and Revenue Department, Las Cruces .....	(505) 524-6225
NM Taxation and Revenue Department .....	(505) 624-6065
(Artesia, Carlsbad, Hobbs area), Roswell	
Social Security Administration, El Paso .....	(915) 534-6588
	(800) 772-1213
USDL/ Wage and Hour Division, El Paso .....	(915) 534-6426
USDL/Wage and Hour Division, Albuquerque .....	(505) 248-5115
USDL/Wage and Hour Division, Amarillo .....	(806) 324-2273
USDL /Wage and Hour Division, Lubbock .....	(806) 472-7666
USDL/ Wage and Hour Division, Midland .....	(915) 686-4165
USDL /Wage and Hour Division, MSPA Certification, Dallas.....	(972) 850-2630
USDL/OSHA, El Paso .....	(915) 534-6251
	(800) 692-4202



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