STATE OF NEW HAMPSHIRE

OFFICE OF LEGISLATIVE SERVICES
ADMINISTRATIVE RULES

STATE HOUSE ANNEX
25 CAPITOL STREET, ROOM 234
CONCORD, NH 03301

Rulemaking Notice Form

Notice Number: 2026-248

Rule Number: Lab 1500

1. **Agency:** Department of Labor

   Agency Address: Department of Labor
   95 Pleasant Street
   Concord, NH 03301
2. **RSA Authority:** RSA 277-B:3
3. **Federal Authority:** N/A
4. **Action(s):** Readopt w/Amendment, Repeal, Adopt, Readopt
5. **Short Title:** Employee Leasing
6. **(a) Summary of what the rule says and of any proposed amendments including whether the rule implements a state statute for the first time:**

   The Department proposes to readopt with amendment, repeal, and readopt Lab 1500 relative to Employee Leasing by clarifying the existing language and process in rule, as well as adopting new sections setting forth requirements related to statutory changes that went into effect in August of 2026 authorizing client companies to secure and maintain their own workers compensation insurance coverage policies if elected. The rule does implement a statute for the first time, because it implements new sections of the statute that went into effect in July of 2026.

   Specifically, the rule was amended as follows:

   - Clarifying the purpose of the rule at Lab 1501;
   - Clarifying and amending header names and renumbering headers as needed;
   - Repealing Lab 1506 regarding renewal license and Lab 1507 regarding restricted license and renumbering and then adopting as new subsections to include: Lab 1504.02 relative to applications for renewal licenses and attendant renewal application and boding requirements; Lab 1504.03 relative to length of time

renewal license may be in place; and Lab 1504.04 regarding applications and attendant criteria for restricted licenses;

- Adding new substantive language to Lab 1504.05 consistent with recent statutory change at RSA 277-B:9 regarding the option for an employer client company to provide workers compensation insurance coverage for leased employees pursuant to a leasing agreement with a licensed leasing company and attendant notification of said election to the Department; and
- Adding language to renumbered Lab 1507.01, consistent with recent statutory change, clarifying that an employer client company who elects to provide workers compensation insurance coverage to leased employees is subject to the penalties set forth in the Workers Compensation Law at RSA 281-:A:7, to include civil penalty and injunctive relief as applicable, for non-compliance with the requirement to secure and maintain the required insurance coverage.

X **Does this rule implement a state statute for the first time?**

Yes. The rule implements RSA 277-B:9, II-a and RSA 277-B:12, VI, which went into effect in August of 2026.

6. **(b) Brief description of the groups affected:**

Employee Leasing Companies operating in New Hampshire and Employer Client Companies engaged in a leasing arrangement with an Employee Leasing Company.

6. **(c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:**

Rule	**Specific State Statute which the Rule Implements**
Lab 1501.01	RSA 277-B:1
Lab 1502.01 through Lab 1502.09	RSA 277-B:2
Lab 1503.01	RSA 277-B:12, I
Lab 1504.01 (formerly Lab 1503.02)	
Lab 1504.01	RSA 277-B:5-7
Lab 1504.02 and Lab 1504.03	RSA 277-B:5, I, RSA 277-B:5 through 8
Lab 1504.04	RSA 277-B:5, III
Lab 1504.05	RSA 277-B:9, II-a
Lab 1504.06	RSA 277-B:5-7

Lab 1504.07	RSA 277-B:5, VI
Lab 1504.08	RSA 277-B:6, IV
Lab 1505.01	RSA 277-B:5, I, RSA 277-B:7, RSA 277-B:8
Lab 1506 and Lab 1507 (repeal)	
Lab 1506.01 (formerly Lab 1505.01)	RSA 277-B:9, III
Lab 1506.02 (formerly Lab 1505.02)	RSA 277-B:6, III
Lab 1506.03 (formerly Lab 1505.03)	RSA 277-B:15-a
Lab 1506.04 (formerly Lab 1505.04)	RSA 277-B:6, I
Lab 1507.01 – Lab 1507.03 (formerly Lab 1508.01 – Lab 1508.03)	RSA 277-B:12
Lab 1507.04 Lab 1507.05 – Lab 1507.08 (formerly Lab 1508.04 – Lab 1508.08)	RSA 277-B:15 RSA 277-B:12

7. **Contact person for copies and questions including requests to accommodate persons with disabilities:**

Name: Danielle N. Albert	**Title:** Deputy Commissioner
Address: 95 Pleasant Street Concord, NH 03301	**Phone Number:** (603) 271-8496
	FAX Number: (603) 271-8496
	Email: danielle.n.albert@dol.nh.gov

8. **Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified:**

   Wednesday, January 13, 2027

   _ **Fax**

   X **Email** danielle.n.albert@dol.nh.gov

   _ **Other**

9. **Public hearing scheduled for:**

Date: Tuesday, January 5, 2027

Time: 9:00 AM

Place: NH Department of Labor
Spaulding Building
95 Pleasant Street
Concord, NH 03301

Electronic Access, if applicable: N/A

10. **Fiscal Impact Statement (Prepared by Legislative Budget Assistant):**

FIS #: 26:241, dated: Friday, October 30, 2026

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

There is no difference in cost when comparing the proposed rules to the existing rules.

Not applicable as Lab 1504.02 through Lab 1504.05 are new rules and not applicable to Lab 1506 and Lab 1507, which are being repealed and their provisions relocated to other sections.

2. Cite the Federal mandate. Identify the impact on state funds:

No Federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

The proposed rules related to requirements governing the licensing and operation of employee leasing companies. Certain existing provisions are repealed and relocated to other sections without substantive changes. The proposed rules also establish notification and recordkeeping requirements for client companies electing to provide workers' compensation insurance coverage for leased employees, pursuant to RSA 277-B:9.

The authority for client companies to elect to provide workers' compensation insurance coverage is established in statute. The proposed notification and recordkeeping requirements may result in incidental administrative costs to certain independently owned businesses, which are anticipated to be absorbed within existing operations.

The proposed rules also clarify that client companies electing to provide workers' compensation coverage may be subject to penalties under RSA 281-A:7 for failing to secure or maintain coverage. These penalties are established in statute and are not attributable to the proposed rules.

A. To State general or State special funds:

None.

B. To State citizens and political subdivisions:

None.

C. To independently owned businesses:

None.

11. **Statement Relative to Part I, Article 28-a of the N.H. Constitution:**

These rules do not mandate or assign any new, expanded, or modified programs or responsibilities to any political subdivisions in any way and so do not violate part 1, Article 28-a of the New Hampshire Constitution.