



House Bill No. 5628

Public Act No. 08-60

**AN ACT CONCERNING ELECTRONIC UNEMPLOYMENT
COMPENSATION TAX PAYMENTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subsection (j) of section 31-225a of the 2008 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2008*):

(j) (1) Each employer subject to this chapter shall submit quarterly, on forms supplied by the administrator, a listing of wage information, including the name of each employee receiving wages in employment subject to this chapter, such employee's Social Security account number and the amount of wages paid to such employee during such calendar quarter.

(2) Commencing with the first calendar quarter of 1991, each employer subject to this chapter who reports wages for two hundred fifty or more employees receiving wages in employment subject to this chapter, and each person or organization that, as an agent, reports wages for a total of two hundred fifty or more employees receiving wages in employment subject to this chapter on behalf of one or more employers subject to this chapter shall submit quarterly the information required by subdivision (1) of this subsection on magnetic

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tape, diskette, or other similar electronic means which the administrator may prescribe, in a format prescribed by the administrator, unless such employer or agent demonstrates to the satisfaction of the administrator that it lacks the technological capability to report such information in accordance with this subdivision.

(3) Any employer that fails to submit the information required by subdivision (1) of this subsection in a timely manner, as determined by the administrator, shall be liable to the administrator for a late filing fee of twenty-five dollars. All fees collected by the administrator under this subdivision shall be deposited in the Employment Security Administration Fund.

(4) Commencing with the first calendar quarter of 2009, each employer subject to this chapter who makes contributions or payments in lieu of contributions for two hundred fifty or more employees receiving wages in employment subject to this chapter, and each person or organization that, as an agent, makes contributions or payments in lieu of contributions for a total of two hundred fifty or more employees receiving wages in employment subject to this chapter on behalf of one or more employers subject to this chapter shall make such contribution or payment in lieu of contributions electronically.

Approved May 12, 2008