



General Assembly

January Session, 2009

Committee Bill No. 223

LCO No. 2499

02499SB00223LAB

Referred to Committee on Labor and Public Employees

Introduced by:
(LAB)

**AN ACT CONCERNING THE LABOR COMMISSIONER AND LATE
WAGE REPORT PENALTIES FOR SMALL EMPLOYERS.**

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

1 Section 1. Subsection (j) of section 31-225a of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2009*):

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

10 (2) Commencing with the first calendar quarter of 1991, each
11 employer subject to this chapter who reports wages for two hundred
12 fifty or more employees receiving wages in employment subject to this
13 chapter, and each person or organization that, as an agent, reports
14 wages for a total of two hundred fifty or more employees receiving
15 wages in employment subject to this chapter on behalf of one or more

16 employers subject to this chapter shall submit quarterly the
17 information required by subdivision (1) of this subsection on magnetic
18 tape, diskette, or other similar electronic means which the
19 administrator may prescribe, in a format prescribed by the
20 administrator, unless such employer or agent demonstrates to the
21 satisfaction of the administrator that it lacks the technological
22 capability to report such information in accordance with this
23 subdivision.

24 (3) Any employer that fails to submit the information required by
25 subdivision (1) of this subsection in a timely manner, as determined by
26 the administrator, shall be liable to the administrator for a late filing
27 fee of twenty-five dollars. The commissioner shall have the authority
28 to waive said fee where (A) such employer is an individual with no
29 more than two employees, (B) such employer is registered with the
30 Labor Department, and (C) the late filing was not intentional. All fees
31 collected by the administrator under this subdivision shall be
32 deposited in the Employment Security Administration Fund.

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

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2009	31-225a(j)

Statement of Purpose:

To avoid penalizing individuals who try to abide by the law and pay unemployment compensation of household employees but unintentionally file a late wage report.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: SEN. FASANO, 34th Dist.

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