



Connecticut Business & Industry Association

**Testimony of Kia F. Murrell
Assistant Counsel, CBIA
Before the Labor and Public Employees
February 17, 2009**

**S.B. 223 AAC The Labor Commissioner and
Late Wage Report Penalties for Small Employers**

I am Kia Murrell, Assistant Counsel at the Connecticut Business and Industry Association (CBIA) which represents the interests of more than 10,000 companies across the state. However, the vast majority of our members are businesses of 50 or fewer employees.

CBIA supports **S.B. 223 AAC The Labor Commissioner and Late Wage Report Penalties for Small Employers** because we believe that it will help to control business costs and reduce administrative burdens for employers who make every effort to abide by the law and pay unemployment compensation for household employees but unintentionally file a late wage report.

Often employers of few employees, particularly household and domestic employees are not well-versed in the government processes and procedures for tax and wage reporting on those employees. Consequently, employers may unintentionally file wage reports and other forms late.

By allowing the state Labor Department to waive the penalty for late filing in appropriate cases, this legislation is a positive measure that recognizes the need for flexibility in public policy. Therefore, we urge the committee to approve this legislation.