

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 13-141**—sHB 6452

*Labor and Public Employees Committee*

**AN ACT CONCERNING THE REQUIREMENT FOR ELECTRONIC  
FILING OF QUARTERLY UNEMPLOYMENT TAX RETURNS**

**SUMMARY:** Beginning with the first calendar quarter of 2014, this act requires all employers subject to the state's unemployment law, or their reporting agents, to submit their quarterly wage reports to the Department of Labor (DOL) on magnetic tape, diskette, or other electronic means prescribed by the department. It also requires all employers, or their agents, that directly reimburse the unemployment system for benefits paid to former employees (e.g., state and local governments) to pay electronically. Under prior law, both requirements applied only to employers with 250 or more employees, although employers could be exempt from the electronic reporting requirement if they showed they were technologically incapable of meeting it.

The act allows employers, or their agents, to request a waiver from the electronic reporting and electronic reimbursement requirements. It requires them to submit a written request for a waiver on a DOL- prescribed form at least 30 days before the wage report or reimbursement payment is due. The labor commissioner must grant the request if, based on the information submitted by the employer or agent, she finds that the requirement would cause an undue hardship. The commissioner must promptly notify the employer or agent of her decision, which cannot be further reviewed or appealed. A waiver is good for one year.

EFFECTIVE DATE: January 1, 2014

OLR Tracking: LRH:JM:JKL:ts