

LABOR CABINET
Office of Unemployment Insurance
(Amended at ARRS Committee)

787 KAR 1:220. Required reports and due dates.

RELATES TO: KRS 341.070, 341.190, 341.250(2), 341.262

STATUTORY AUTHORITY: KRS 336.015, 336.050, 341.115(1), 341.190(2), 2021 Ky Acts ch. 169 Part 1(I)(7)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations necessary or suitable for the proper administration of KRS Chapter 341. KRS 341.190(2) authorizes the secretary to require an employing unit to furnish information and records concerning wages paid, employment, and other related matters. This administrative regulation establishes the required filing options, information, and reporting due dates.

Section 1. Definition. "Required report" means the Employer's Quarterly Unemployment Wage and Tax Report (UI-3), which is incorporated by reference in 787 KAR 1:010 and may be filed electronically.

Section 2.

(1) Except as established in subsection (2) of this section, an employer shall file the report required in Section 1 of this administrative regulation by submitting an electronic report via the Internet at <https://kewes.ky.gov>.

(2) An employer with fewer than ten (10) workers performing service in covered employment during any month within a quarter being reported and who is unable to file the report electronically, may submit a paper form UI-3.

Section 3. Due Dates.

(1) Except as established in subsection (2) of this section, the due date for the filing of a required report shall be the last day of the month following the close of the calendar quarter in which wages are paid in covered employment.

(2)

(a) The initial due date for the filing of a required report by an employing unit newly subject under the provisions of KRS 341.070 shall be the last day of the month following the quarter in which the employing unit is first given notice by the department of its liability as a subject employer.

(b) An employing unit shall not be considered newly subject if:

1. Prior to beginning employment in Kentucky, it has previously been determined subject under the unemployment compensation law of any other state. It shall be considered newly subject if all wages paid in covered employment in Kentucky were reported to another state unemployment compensation program by the due date established by that state; or

2. It has previously been determined subject under the provisions of KRS 341.070 but subsequently terminated subjectivity under the provisions of KRS 341.250(2);

(c) If an employing unit has failed to file a required report due to willful intent to evade filing, the provisions of subsection (1) of this section shall apply.

Section 4. Reports shall be considered received by the department as established in 787 KAR 1:230.

(22 Ky.R. 483; eff. 11-6-1995; 32 Ky.R. 545; 871; eff. 12-2-2005; 33 Ky.R. 2192; 3189; eff. 5-4-2007; 48 Ky.R. 595, 1537; eff. 2-1-2022.)

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