

787 KAR 1:010. Application for employer account; reports.

RELATES TO: KRS 341.070, 341.190, 341.243, 341.250, 341.262

STATUTORY AUTHORITY: KRS 151B.020, 341.115

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations for the proper administration of KRS Chapter 341. KRS 341.190(2) requires each employing unit to keep specified work records and authorizes the secretary to require additional reports. This administrative regulation establishes the application requirements for an employer account and the requirements for other additional reports required by the division.

Section 1. Each employing unit that has met one (1) or more of the requirements for coverage set forth in KRS 341.070 shall complete and file with the Division of Unemployment Insurance an Application for Unemployment Insurance Employer Reserve Account UI-1 no later than the last day of the calendar quarter in which the coverage requirements are first met.

Section 2. Each employing unit shall complete and file with the Division of Unemployment Insurance the following reports as required in accordance with the instructions contained on the forms:

- (1) UI-1S, Supplemental Application for Unemployment Insurance Employer Reserve Account;
- (2) UI-3, Employer's Quarterly Unemployment Wage and Tax Report;
- (3) UI-3.2, Account Status Information;
- (4) UI-21, Report of Change in Ownership or Discontinuance of Business in Whole or Part;
- (5) UI-35, Termination of Coverage;
- (6) UI-74, Application for Partial Payment Agreement;
- (7) UI-412A, Notice to Employer of Claim for Unemployment Insurance Benefits; and
- (8) UI-203, Overpayment and Fraud Detection.

Section 3. If an employing unit elects to submit the information required in any report listed in Section 1 or 2 of this administrative regulation through the Web site provided by the Division of Unemployment Insurance for that purpose, the requirement for the filing of that report shall have been satisfied.

Section 4. Incorporation by Reference.

- (1) The following material is incorporated by reference:
 - (a) UI-1, "Application for Unemployment Insurance Employer Reserve Account", Rev. 3/05;
 - (b) UI-1S, "Supplemental Application for Unemployment Insurance Employer Reserve Account", Rev. 5/11;
 - (c) UI-3, "Employer's Quarterly Unemployment Wage and Tax Report", Rev. 7/18;
 - (d) UI-3.2, "Account Status Information", Rev. 7/18;
 - (e) UI-21, "Report of Change in Ownership or Discontinuance of Business in Whole or Part", Rev. 3/05;
 - (f) UI-35, "Termination of Coverage", Rev. 5/11;
 - (g) UI-74, "Application for Partial Payment Agreement", Rev. 5/11;
 - (h) UI-203, "Overpayment and Fraud Detection", Rev. 9/11; and
 - (i) UI-412A, "Notice to Employer of Claim for Unemployment Insurance Benefits", Rev. 9/11.
- (2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Director of Unemployment Insurance, 275 E. Main Street, 2E, Frankfort, Kentucky 40621, Monday through Friday, 8 a.m. to 4:30 p.m.

(22 Ky.R. 452; eff. 11-6-1995; 26 Ky.R. 1856; 2240; eff. 6-12-2000; 31 Ky.R. 1898; 32 Ky.R. 77; eff. 8-5-2005; 38 Ky.R. 323; 763; eff. 11-4-2011; 39 Ky.R. 2400; eff. 9-6-2013; 45 Ky.R. 1087, 1528; eff. 1-4-2019.)