

787 KAR 1:030. Employer contributions.

RELATES TO: KRS 341.260, 341.300

STATUTORY AUTHORITY: KRS 151B.020, 341.115, 341.260(1), 341.300(1)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 341.115(1) authorizes the secretary to promulgate administrative regulations necessary to administer KRS Chapter 341, KRS 341.260(1) and 341.300(1) require the secretary to promulgate administrative regulations establishing the due dates for employer contribution payments. This administrative regulation establishes the due dates upon which employer contributions shall be payable to the division.

Section 1.

(1) The initial due date for payment of contributions by an employing unit shall be the last day of the month following the close of the calendar quarter during which the employing unit first becomes a subject employer.

(2) Except as provided in Section 2 of this administrative regulation, the due date for contributions shall be the last day of the month following the calendar quarter for which they are payable.

Section 2. The due date for subsequent payment of contributions shall be:

(1) Extended if:

(a) A subject employer has erroneously paid contributions due under KRS Chapter 341 to another state or federal agency; or

(b) An authorized representative of the division has misinformed an employer as to his liability or erroneously determined an employer's status on the basis of correct reports furnished to the division by the employer or his representative; and

(2) The 20th day following the mailing date of the first notice issued to the employer advising him of any amount due the division.

Section 3. A contribution shall be considered paid as of the date on which it is received by the Division of Unemployment Insurance as established in 787 KAR 1:230.

(22 Ky.R. 455; Am. 908; eff. 11-6-95; 33 Ky.R. 2165; 3178; eff. 5-4-2007; Crt eff. 2-24-2020.)