

SECTION 41-31-160. Contribution and wage reports.

The department shall not require contribution and wage reports more frequently than quarterly. Effective with the quarter ending March 31, 2024, every employer with ten or more employees and every individual or organization that, as an agent, reports wages on a total of ten or more employees on behalf of one or more subject employers, shall file that portion of the "Employer Quarterly Contribution and Wage Reports" containing the employee's social security number, name, Standard Occupational Classification (SOC) code, total number of hours worked, and total wages electronically, in a format approved by the department. The department may waive the requirement to file electronically if a hardship is shown. In determining whether a hardship has been shown, the department shall take into account, among other relevant factors, the ability of the employer to comply with the filing requirement at a reasonable cost.