

Superseded 5/10/2016

35A-4-203 Definition of employer.

As used in this chapter "employer" means:

- (1) an individual or employing unit which employs one or more individuals for some portion of a day during a calendar year, or that, as a condition for approval of this chapter for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required, under the act, to be an employer;
- (2) an employing unit that, having become an employer under Subsection (1), has not, under Sections 35A-4-303 and 35A-4-310, ceased to be an employer subject to this chapter; or
- (3) for the effective period of its election under Subsection 35A-4-310(3), an employing unit that has elected to become fully subject to this chapter.