

Effective 5/12/2015

49-11-603 Participating employer to report and certify -- Time limit -- Penalties for failure to comply.

- (1) As soon as administratively possible, but in no event later than 30 days after the end of each pay period, a participating employer shall report and certify to the office:
 - (a) the eligibility for service credit accrual of:
 - (i) each current employee;
 - (ii) each new employee as the new employee begins employment; and
 - (iii) any changes to eligibility for service credit accrual of each employee;
 - (b) the compensation of each current employee eligible for service credit; and
 - (c) other factors relating to the proper administration of this title as required by the executive director.
- (2) Each participating employer shall submit the reports required under Subsection (1) in a format approved by the office.
- (3) A participating employer shall be liable to the office for:
 - (a) any liabilities and expenses, including administrative expenses and the cost of increased benefits to employees, resulting from the participating employer's failure to correctly report and certify records under this section;
 - (b) a penalty equal to the greater of:
 - (i) \$250; or
 - (ii) 50% of the total contributions for the employees for the period of the reporting error; and
 - (c) attorney fees.
- (4) The executive director may waive all or any part of the interest, penalties, expenses, and fees if the executive director finds there were extenuating circumstances surrounding the participating employer's failure to comply with this section.
- (5) The executive director may estimate the length of service, compensation, or age of any employee, if that information is not contained in the records.

Amended by Chapter 243, 2015 General Session