

31A-40-210 Unemployment compensation insurance.

- (1) For purposes of Title 35A, Chapter 4, Employment Security Act, a covered employee of a professional employer organization licensed under this chapter is considered the employee of the professional employer organization.
- (2) The professional employer organization described in Subsection (1) shall pay a contribution, penalty, or interest required under Title 35A, Chapter 4, Employment Security Act, on wages, as defined in Section 35A-4-208, paid by the professional employer organization to the covered employee during the term of the professional employer agreement.
- (3) A professional employer organization shall report and pay a required contribution to the unemployment compensation fund when due using the state employer account number and the contribution rate of the professional employer organization.
- (4) Unless a client is otherwise eligible for an experience rating, the Unemployment Insurance Division of the Department of Workforce Services shall treat a client as a new employer without a previous experience record beginning on the day on which:
 - (a) a professional employer agreement between the client and a professional employer organization terminates; or
 - (b) the professional employer organization fails to submit a report or make a tax payment when due as required by this chapter.

Enacted by Chapter 318, 2008 General Session