

**35A-4-302 Contributions.**

- (1)
- (a) Contributions accrue and become payable by each employer for each calendar year in which the employer is subject to this chapter with respect to wages for employment. The contributions become due and shall be paid by each employer to the division for the fund in accordance with rules the department may prescribe.
  - (b) Contributions may not be deducted, in whole or in part, from the wages of individuals in the employer's employ.
  - (c) In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to 1/2 cent or more, in which case it shall be increased to one cent.
- (2) All contributions paid by an employer under this chapter are deductible in arriving at the taxable income of the employer under Title 59, Chapter 7, Corporate Franchise and Income Taxes, and Chapter 10, Individual Income Tax Act, to the same extent as taxes are deductible during any taxable year by the employer.

Renumbered and Amended by Chapter 240, 1996 General Session