

35A-4-306 Charging benefit costs to employer.

- (1) Benefit costs of former workers of an employer will be charged to the employer in the same proportion as the wages paid by that employer in the base period bear to the total wages of all employers of that worker in the base period, calculated to the nearest five decimal places.
- (2) Notification by the division that a worker has filed an initial claim for unemployment insurance benefits will be sent to all base-period employers and all subsequent employers prior to the payment of benefits. Any employing unit that receives a notice of the filing of a claim may protest payment of benefits to former employees or charges to the employer if the protest is filed within 10 days after the date the notice is issued.
- (3) On or before November 1 of each year beginning November 1, 1984, each employer shall receive notification of all benefit costs of former workers that have been charged to that employer in the immediately preceding fiscal year. Any employing unit that receives a notice of benefit charges may protest the correctness of the charges if the protest is filed within 30 days after the date the notice is issued.
- (4) On written request made by an employer, corrections or modifications of the employer's wages shall be taken into account for the purpose of redetermining the employer's contribution rate. The request shall be made to the division no later than the end of the calendar year following the year for which the contribution rate is assigned. The division may, within a like period upon its own initiative, redetermine an employer's contribution rate.
- (5)
 - (a) If no later than three years after the date on which any contributions or interest or penalty for contributions were due, an employer who has paid the contributions, interest, or penalty may make application for an adjustment in connection with subsequent contribution payments, or for a refund because the adjustment cannot be made, and the division shall determine that the contributions or interest or penalty or any portion thereof was erroneously collected, the division shall allow the employer to make an adjustment, without interest, in connection with subsequent contribution payments by the employer, or if the adjustment cannot be made, the division shall refund that amount, without interest.
 - (b) Refunds of contributions shall be made from the clearing account or the benefit account in the fund, and refunds of interest and penalty shall be made from the Special Administrative Expense Account or from the interest and penalty money in the clearing account of the fund.
 - (c) For like cause and within the same period, an adjustment or refund may be made on the division's own initiative.
 - (d) Decisions with respect to applications for refund are final unless the employing unit, within 10 days after the mailing or personal delivery of notice of the decision, applies to the division for a review of the decision as provided in Section 35A-4-508.

Amended by Chapter 278, 2010 General Session