

35A-4-310 Employing units.

- (1)
 - (a) Any employing unit that is or becomes an employer subject to this chapter within any calendar quarter is subject to this chapter during the entire calendar quarter.
 - (b)
 - (i) No employing unit is liable as an employer under Section 35A-4-302 for any period prior to three calendar years immediately preceding the calendar year in which the division determines the employing unit to be an employer as defined in Section 35A-4-203.
 - (ii) This limitation does not apply if the division determines that the employing unit knowingly or willfully failed to report to the division to avoid liability for contributions imposed by this chapter.
- (2) Notwithstanding the other provisions of this section, the division may on its own initiative terminate coverage when it finds that an employing unit had no calendar quarter within the preceding calendar year during which there were wages paid for employment and the division finds that during the preceding calendar year the employing unit did not meet any of the conditions for subjectivity to this chapter.
- (3)
 - (a)
 - (i) An employing unit not otherwise subject to this chapter that files with the division its written election to become an employer subject to this chapter for not less than two calendar years shall, with the written approval of the election by the division, become an employer subject to this chapter to the same extent as all other employers, as of the date stated in the approval.
 - (ii) The employing unit shall cease to be subject to this chapter as of January 1 of any calendar year subsequent to the two calendar years, referred to in Subsection (3)(a)(i) only if, at least 30 days prior to the first day of January, it has filed with the division a written notice to the effect.
 - (b)
 - (i) Services which do not constitute employment as defined in this chapter shall, upon the filing by the employing unit for whom the services are performed of a written election that services performed by individuals in its employ in one or more distinct establishments or places of work shall be considered to constitute employment for all the purposes of this chapter for not less than two calendar years, and upon the written approval of the election by the division, be considered to constitute employment subject from and after the date stated in the approval.
 - (ii) The services referred to in Subsection (3)(b)(i) shall cease to be considered to be employment subject to this chapter as of January 1 of any calendar year subsequent to the two calendar years only if, at least 30 days prior to the first day of January, the employing unit has filed with the division a written notice to that effect.

Amended by Chapter 7, 2004 General Session