

35A-7-104 Reporting requirements.

- (1) An employer that hires or rehires an employee shall send to the department:
 - (a) the employee's name, address, Social Security number, and date of hire or date of rehire; and
 - (b) the employer's name, address, and federal tax identification number.
- (2) An employer shall send the information required by this section to the department:
 - (a) not later than 20 days after the date of hire or date of rehire; or
 - (b) if approved by the department, on a semimonthly basis of not less than 12 days nor more than 16 days apart.
- (3) The department shall determine by rule the form and manner for sending the information required under this section, which may include magnetic, electronic, and voice activated transmission.
- (4) The reporting requirement of this section does not apply to an employer if the employer:
 - (a) has employees in two or more states;
 - (b) sends the information required by this section to a state other than Utah; and
 - (c) complies with the multi-state employer reporting requirement of Section 453A of the Social Security Act, 42 U.S.C. 653a.

Amended by Chapter 107, 2012 General Session