

**59-10-405 Voluntary withholding agreements.**

- (1) The commission may by rule provide for withholding:
  - (a) from remuneration for services performed by an employee for the employee's employer that, without regard to this section, does not constitute wages; or
  - (b) from any other type of payment with respect to which the commission finds that withholding would be appropriate under this part if the employer and the employee, or in the case of any other type of payment the person making and the person receiving the payment, agree to the withholding.
- (2) The agreement provided for in Subsection (1)(b) shall be made in a form and manner as the commission may by rule prescribe.
- (3) For purposes of this part, remuneration or other payments with respect to which an agreement provided for in Subsection (1), other than election made pursuant to Section 35A-4-407, is made shall be treated as if they were wages paid by an employer to an employee to the extent that such remuneration is paid or other payments are made during the period for which the agreement is in effect.

Amended by Chapter 21, 1999 General Session