

## Article - Labor and Employment

§8-626.1.

(a) In this section, “date of employment” means the date on which an employee commences working for an employing unit.

(b) Except as provided in subsection (c) of this section, within 20 days of an employee’s beginning employment, the employee’s employing unit shall submit to the Secretary:

- (1) the Social Security number of the employee;
- (2) the name of the employee;
- (3) the address of the employee;
- (4) the date of employment;
- (5) the employing unit’s name and address;
- (6) the employee’s starting wage;
- (7) whether the employee has health insurance provided by the employing unit;
- (8) the federal employer identification number of the employing unit; and
- (9) the State unemployment insurance account number of the employing unit.

(c) (1) The employing unit shall report the required information by:

- (i) mail;
- (ii) magnetically or electronically; or
- (iii) other means as determined by the Secretary.

(2) If an employing unit chooses to transmit data magnetically or electronically at a rate of twice per month, then the report must be submitted not less than 12 days or more than 16 days apart.

(3) (i) An employing unit that has employees in two or more states and that transmits reports magnetically or electronically may designate one state in which to transmit the report.

(ii) An employing unit that chooses to transmit the data to another state shall provide the Secretary with the name of the state receiving the report.

(d) (1) Any employing unit that fails to report as required:

(i) shall be given a written warning for the first violation; and

(ii) shall be subject to a civil penalty of \$20 for each month in which a subsequent violation occurs, or \$500 if the failure is the result of a conspiracy between the employer and the employee to not supply the required report or to supply a false or incomplete report, unless the Secretary waives the penalty for cause.

(2) All violations occurring in a single month to the same employing unit shall be considered a single violation.

(e) An assessment under this section is final unless, within 15 days after the mailing of the assessment, an employing unit applies to the Secretary for a hearing. The Secretary may forward the application to the Office of Administrative Hearings for adjudication.

(f) The Department of Human Resources shall reimburse the Secretary for all costs incurred to carry out this section.