

Article - Labor and Employment

§8.5-103.

(a) (1) On January 1, 2007, and annually thereafter, an employer shall submit on a form and in a manner approved by the Secretary:

(i) the number of employees of the employer in the State as of 1 day in the year immediately preceding the previous calendar year as determined by the employer on an annual basis;

(ii) the amount spent by the employer in the year immediately preceding the previous calendar year on health insurance costs in the State; and

(iii) the percentage of payroll that was spent by the employer in the year immediately preceding the previous calendar year on health insurance costs in the State.

(2) The Secretary shall adopt regulations that specify the information that an employer shall submit under paragraph (1) of this subsection.

(3) The information required shall:

(i) be designated in a report signed by the principal executive officer or an individual performing a similar function; and

(ii) include an affidavit under penalty of perjury that the information required under paragraph (1) of this subsection:

1. was reviewed by the signing officer; and

2. is true to the best of the signing officer's knowledge, information, and belief.

(b) When calculating the percentage of payroll under subsection (a)(1)(iii) of this section, an employer may exempt:

(1) wages paid to any employee in excess of the median household income in the State as published by the United States Census Bureau; and

(2) wages paid to an employee who is enrolled in or eligible for Medicare.