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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 4@ CONTRIBUTIONS AND REPORTS

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Article 6@ RECORDS, REPORTS AND CONTRIBUTION PAYMENTS

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Section 1088-3@ Reports Covering Wages Due and Unpaid

1088-3 Reports Covering Wages Due and Unpaid

For the purpose of Sections 1280 and 1281 of the code, wages due to an individual but unpaid within the time required by law, if still unpaid at the time the quarterly wage and withholding report is due, shall be included in a special quarterly wage and withholding report under a caption "Wages legally due but unpaid." Except for employers described in Sections 682 and 684 of the code who have an approved election under Section 1110(d) of the code, contributions on such wages shall become due on the first day of the calendar month following the close of the calendar quarter in which the wages are actually or constructively paid as provided in Section 926-1 of these regulations and shall become delinquent if not paid on or before the last day of such month.