

|->

Title 22@ Social Security

|->

Division 1@ Employment Development Department

|->

Subdivision 1@ Director of Employment Development

|->

Division 1@ Unemployment and Disability Compensation

|->

Part 1@ Unemployment Compensation

|->

Chapter 4@ CONTRIBUTIONS AND REPORTS

1088-8 Reports with Respect to Employment and Payroll

Article 6@ RECORDS, REPORTS AND CONTRIBUTION PAYMENTS

|->

Distribution - Quarterly Multiple Worksite Report (BLS 3020)

Section 1088-8-8 Reports with Respect to Employment and Payroll Distribution - Quarterly Multiple Worksite Report (BLS 3020)

(a)

Purpose. This section specifies the reports required by the director from employers subject to the Unemployment Insurance Code to obtain the information needed by the director to generate certain reports required by the federal Secretary of Labor, and to obtain information necessary to administer the code.

(b)

Reporting Requirements. (1) On or before the last day of the calendar month following the close of each calendar quarter, every multiple establishment employer shall report the following information to the department for each establishment, on a quarterly Multiple Worksite Report (federal form BLS 3020) supplied by the department: (A) Verification of the preprinted name, address, and worksite description of each establishment. (B) The number of employees, defined as the number of full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period which includes the twelfth of the month. (C) The amount of total wages paid during the calendar quarter. (D) An explanation of any large change in employment or wages at an establishment such as store closure, strikes, layoffs, bonuses, seasonal changes, etc. (E) The addition of any worksites not preprinted on the

form. (F) For staff leasing firms and professional employer organizations that are multiple establishment firms, each client firm shall be listed as a separate establishment and the Unemployment Insurance account number for that client firm shall be included in the comments section of the Multiple Worksite Report form. (2) Each multiple establishment employer shall submit the reports required by this section for any calendar quarter in which the employer meets the conditions of subdivision (c)(3) of this section and, unless otherwise directed by the department, shall also submit such reports for each calendar quarter in which the employer meets the conditions of subdivision (c)(3) of this section. (3) Failure to receive report forms shall not relieve a multiple establishment employer from the responsibility of submitting the reports required by this section.

(1)

On or before the last day of the calendar month following the close of each calendar quarter, every multiple establishment employer shall report the following information to the department for each establishment, on a quarterly Multiple Worksite Report (federal form BLS 3020) supplied by the department: (A) Verification of the preprinted name, address, and worksite description of each establishment. (B) The number of employees, defined as the number of full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period which includes the twelfth of the month. (C) The amount of total wages paid during the calendar quarter. (D) An explanation of any large change in employment or wages at an establishment such as store closure, strikes, layoffs, bonuses, seasonal changes, etc. (E) The addition of any worksites not preprinted on the form. (F) For staff leasing firms and professional employer organizations that are multiple establishment firms, each client firm shall be listed as a separate establishment and the Unemployment Insurance account number for that client firm shall be included in

the comments section of the Multiple Worksite Report form.

(A)

Verification of the preprinted name, address, and worksite description of each establishment.

(B)

The number of employees, defined as the number of full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period which includes the twelfth of the month.

(C)

The amount of total wages paid during the calendar quarter.

(D)

An explanation of any large change in employment or wages at an establishment such as store closure, strikes, layoffs, bonuses, seasonal changes, etc.

(E)

The addition of any worksites not preprinted on the form.

(F)

For staff leasing firms and professional employer organizations that are multiple establishment firms, each client firm shall be listed as a separate establishment and the Unemployment Insurance account number for that client firm shall be included in the comments section of the Multiple Worksite Report form.

(2)

Each multiple establishment employer shall submit the reports required by this section for any calendar quarter in which the employer meets the conditions of subdivision (c)(3) of this section and, unless otherwise directed by the department, shall also submit such reports for each calendar quarter in which the employer meets the conditions of subdivision (c)(3) of this section.

(3)

Failure to receive report forms shall not relieve a multiple establishment employer from the responsibility of submitting the reports required by this section.

(c)

Definitions. As used in this section: (1) "Establishment" means an economic unit, generally at a single physical location, where business is conducted, or where services or industrial operations are performed, for example, a farm, factory, mill, store, or mine, or a central administrative office or auxiliary unit at a separate location from the economic unit served, except that if an employer maintains separate payroll and inventory records for separately classifiable activities conducted at a single location, including auxiliary activities such as a central administrative office or auxiliary unit performing supporting services for other economic units of the same employer but which is not an integral part of the economic unit at the same location, such activity shall be deemed a separate establishment. (2) "Primary Establishment" is the establishment with the largest employment. "Secondary establishments" are all other establishments of the employer. (3) "Multiple establishment employer" means an employer who has more than one establishment reporting under the same Unemployment Insurance Account Number within the State and has a total employment of ten or more in all of the secondary establishments combined. (4) "Number of Employees" as used in subdivisions (a)(1)(A)(1), (a)(4)(A)(1) and (c)(2) of Section 1088-1, means the number of full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period which includes the twelfth of the month, and includes, but is not limited to, the following categories of employees earning wages irrespective of whether such wages are actually or constructively paid during the applicable pay periods: (A) Officers of corporations; (B) Executives; (C) Supervisory personnel; (D) Clerical employees; (E)

Wage earners; (F) Employees on paid vacations or paid sick leave; (G) Employees paid by salary, by the hour, on a piece rate, or by commission; (H) Part-time employees; and (I) Employees earning wages in excess of the limitation prescribed by Section 930 of the code. (5) "Number of Employees" does not include: (A) Employees who earned no wages during the applicable pay periods due to strikes, work stoppages, temporary layoffs, illness without pay, or vacations without pay; (B) Employees who earned wages at other times during the month but did not earn wages during the applicable pay periods which include the twelfth day of the month; (C) Individuals who earned remuneration for services not covered under the state Unemployment Insurance laws under the code; and (D) Individuals who earned remuneration for services not provided during the applicable pay period which include the twelfth day of the month, such as individuals who earn residual or royalty payments. (6) "Pay periods" means periods of not more than 31 consecutive days for which a payment of remuneration is ordinarily made to employees by the employer, and includes every type of pay period in actual use by a particular employer. EXAMPLE: Employers may have two or more types of pay periods for different categories of workers, such as daily, weekly, bi-weekly, semi-monthly, or monthly. Under the above definition, in computing the "number of employees" in applicable "pay periods," each employer would include all employees earning wages on all types of payrolls for pay periods which include the twelfth day. For example, an employer who used daily, weekly, and semi-monthly payrolls as to different categories of workers would include all employees earning wages on the daily payroll for the twelfth day or the working day nearest thereto, the weekly payroll for the weekly pay period which includes the twelfth day, and the semi-monthly payroll for the semi-monthly pay period which includes the twelfth day.

(1)

"Establishment" means an economic unit, generally at a single physical location, where business is conducted, or where services or industrial operations are performed, for example, a farm, factory, mill, store, or mine, or a central administrative office or auxiliary unit at a separate location from the economic unit served, except that if an employer maintains separate payroll and inventory records for separately classifiable activities conducted at a single location, including auxiliary activities such as a central administrative office or auxiliary unit performing supporting services for other economic units of the same employer but which is not an integral part of the economic unit at the same location, such activity shall be deemed a separate establishment.

(2)

"Primary Establishment" is the establishment with the largest employment. "Secondary establishments" are all other establishments of the employer.

(3)

"Multiple establishment employer" means an employer who has more than one establishment reporting under the same Unemployment Insurance Account Number within the State and has a total employment of ten or more in all of the secondary establishments combined.

(4)

"Number of Employees" as used in subdivisions (a)(1)(A)(1), (a)(4)(A)(1) and (c)(2) of Section 1088-1, means the number of full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period which includes the twelfth of the month, and includes, but is not limited to, the following categories of employees earning wages irrespective of whether such wages are actually or constructively paid during the applicable pay periods: (A) Officers of corporations; (B) Executives; (C) Supervisory personnel; (D) Clerical employees; (E)

Wage earners; (F) Employees on paid vacations or paid sick leave; (G) Employees paid by salary, by the hour, on a piece rate, or by commission; (H) Part-time employees; and (I) Employees earning wages in excess of the limitation prescribed by Section 930 of the code.

(A)

Officers of corporations;

(B)

Executives;

(C)

Supervisory personnel;

(D)

Clerical employees;

(E)

Wage earners;

(F)

Employees on paid vacations or paid sick leave;

(G)

Employees paid by salary, by the hour, on a piece rate, or by commission;

(H)

Part-time employees; and

(I)

Employees earning wages in excess of the limitation prescribed by Section 930 of the code.

(5)

"Number of Employees" does not include: (A) Employees who earned no wages during the applicable pay periods due to strikes, work stoppages, temporary layoffs, illness without pay, or vacations without pay; (B) Employees who earned wages at other times

during the month but did not earn wages during the applicable pay periods which include the twelfth day of the month; (C) Individuals who earned remuneration for services not covered under the state Unemployment Insurance laws under the code; and (D) Individuals who earned remuneration for services not provided during the applicable pay period which include the twelfth day of the month, such as individuals who earn residual or royalty payments.

(A)

Employees who earned no wages during the applicable pay periods due to strikes, work stoppages, temporary layoffs, illness without pay, or vacations without pay;

(B)

Employees who earned wages at other times during the month but did not earn wages during the applicable pay periods which include the twelfth day of the month;

(C)

Individuals who earned remuneration for services not covered under the state Unemployment Insurance laws under the code; and

(D)

Individuals who earned remuneration for services not provided during the applicable pay period which include the twelfth day of the month, such as individuals who earn residual or royalty payments.

(6)

"Pay periods" means periods of not more than 31 consecutive days for which a payment of remuneration is ordinarily made to employees by the employer, and includes every type of pay period in actual use by a particular employer. EXAMPLE: Employers may have two or more types of pay periods for different categories of workers, such as daily, weekly, bi-weekly, semi-monthly, or monthly. Under the above definition, in computing the "number of employees" in applicable "pay periods," each

employer would include all employees earning wages on all types of payrolls for pay periods which include the twelfth day. For example, an employer who used daily, weekly, and semi-monthly payrolls as to different categories of workers would include all employees earning wages on the daily payroll for the twelfth day or the working day nearest thereto, the weekly payroll for the weekly pay period which includes the twelfth day, and the semi-monthly payroll for the semi-monthly pay period which includes the twelfth day.

(d)

Extension of Time. The director may extend for good cause, not to exceed 60 days, the time for submission by an employer of a Multiple Worksite Report required under this section.

(e)

Delinquent or Deficient Reports. If any employer fails to submit to the department any report within the time required by this section, or if the department is not satisfied with any report submitted by an employer under this section, the department may demand, by written notice, that a report be submitted or that the deficiency in a report submitted shall be corrected by the employer. Within 30 days after the date of the mailing of such written notice, the employer shall, submit the report or corrected report to the department.