

California Code Of Regulations

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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 7@ PAYMENT OF REPORTED CONTRIBUTIONS

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Section 1114-1@ Wage Item Penalty

## 1114-1 Wage Item Penalty

For the purposes of Section 1114 of the code, the following definitions will apply:

(1) Report of Wages. The report of wages shall include all of the information required by Section 1088-1(c)(3) of these regulations, or if there is more than one employee, a listing of all of the information required by Section 1088-1(c)(3) of these regulations for all employees. (2) Wage Item. All information required to be reported for each employee on the report of wages shall be considered a single wage item.

### (1)

Report of Wages. The report of wages shall include all of the information required by Section 1088-1(c)(3) of these regulations, or if there is more than one employee, a listing of all of the information required by Section 1088-1(c)(3) of these regulations for all employees.

### (2)

Wage Item. All information required to be reported for each employee on the report of wages shall be considered a single wage item.

### (b)

If an employer fails to provide each item required in a report of wages for each employee, or if an employer reports incorrect information for any of the employees, then that employer has failed to furnish a report of wages. If the

director makes a specific written demand in accordance with Section 1206 of the code, the penalty provided by Section 1114 of the code shall apply to each wage item when correct and complete information is not provided within 15 days of the demand.

**(c)**

Good cause shall lie where the circumstances causing the delay are clearly beyond the control of the employer or where the delay was not reasonably foreseeable by the employer. Thus, catastrophic occurrences such as fire or flood which destroyed the records would give the employer good cause. Good cause for not furnishing a social security number shall be found where it can be shown that obtaining a social security number was a condition of employment and the employee has applied for, but not yet received, a social security number.