# Kansas Administrative Regulations

## Department of Labor—Division of Employment

### Article 2.—Unemployment Insurance; Contributing, Reimbursing and Rated Governmental Employment

**50-2-3. Payment of contributions and benefit cost payments.**

(a) Contributions and benefit cost payments with respect to wage payments. Contributions and benefit cost payments shall be payable for each calendar quarter with respect to wages paid during that calendar quarter.

(b) First contribution and benefit cost payment. The first contribution and benefit cost payment of any employing unit that becomes an employer at any time during the calendar year shall, except as otherwise provided in this regulation, become due on, and shall be paid on or before, the 25th day following the close of the quarter in which the employing unit becomes an employer and shall include contributions and benefit cost payments with respect to all wages paid during that calendar year, through the last day of that calendar quarter.

(c) Contributions and benefit cost payments: payment on notice of liability. Whenever the secretary or designee has, in writing, advised an employing unit that it has been determined not to be an employer or that services performed for it do not constitute employment, and when a legal obligation on the part of that unit to pay contributions and benefit cost payments is subsequently established, accrued contributions and benefit cost payments shall become due and interest shall accrue thereon 10 days after the employing unit is informed of its liability.

(d) Assessment of penalty and interest on newly subject employers. New employers subject to this act who fail to file wage reports and pay contributions and benefit cost payments due within the 10-day period authorized by K.S.A. 44-717(a), and amendments thereto, shall be assessed penalty and interest from the first contribution and benefit cost payment due date shown on the form "notice of establishment or change" mailed to the employer.

(e) First contribution and benefit cost payment: payment; elective coverage. The first contribution and benefit cost payment of any employing unit that elects to become an employer or to have nonsubject services performed for it deemed employment shall, upon notice of approval of that election by the secretary, become due on and shall be paid, except as otherwise provided by this regulation, on or before the last day of the month following the close of the calendar quarter that includes either of the following, whichever is later:

(1) The effective date of the election; or

(2) the date of approval.

The first payment shall include contributions and benefit cost payments with respect to all wages for services covered by the election paid on and after the effective date and through the last day of the calendar quarter.

(f) Saturdays, Sundays, and holidays. When the regular payment day for any employer falls on Saturday, Sunday or a legal holiday, the payment shall be due and payable on the first regular business day following the payment day.

(g) Mail payments and wage reports. Payments and wage reports received through the mail shall be deemed to have been made or filed on the date they are placed in the United States mail. For the purpose of this regulation, the date placed in the United States mail shall mean the postmark date.

(h) Payment by check. When payment is made by check, the checks shall be payable to the Kansas employment security fund.

(i) Past due payments. Any employer who fails to pay any applicable contributions, payment in lieu of contributions, or benefit cost payment when due shall be subject to the interest, penalty, and actions provisions of K.S.A. 44-717, and amendments thereto. (Authorized by and implementing K.S.A. 1999 Supp. 44-710(a) and K.S.A. 1999 Supp. 44-717; effective Jan. 1, 1966; amended Jan. 1, 1971; amended Jan. 1, 1974; amended May 1, 1980; amended May 1, 1983; amended Feb. 16, 2001.)