Kansas Administrative Regulations

Department of Labor—Division of Employment

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

50-2-26. Interest on overpayments.

(a) Interest shall be allowed and paid upon any overpayment of contributions or benefit cost payments that the secretary has determined was erroneously collected at the rate established under K.S.A. 79-2968, and amendments thereto.

(b) This interest shall be allowed and paid as follows:

(1) In the case of a credit, no interest shall be paid if the employer chooses to use the credit against future taxes.

(2) In the case of a refund, interest shall be allowed from the last day prescribed for filing the overpaid return to the date of the refund check to the employer.

(3) Notwithstanding paragraph (b)(1) or (2) in the case of a return or an adjustment of tax that is filed after the last date prescribed for filing the return, no interest shall be allowed or paid for any day before the date on which the return or adjustment is filed.

(4) No interest shall be paid until the return is in a processible form. A return shall be deemed to be in a processible form if both of the following conditions are met:

(A) The return is filed on a permitted form.

(B) The return contains the following information:

(i) The employer's name, address, account number, and reporting period; and

(ii) sufficient required information, whether on the return or on required attachments, to permit the mathematical verification of tax liability and the required wage credits shown on the return as set forth in the form instructions.

(Authorized by K.S.A. 1999 Supp. 44-714; implementing K.S.A. 1999 Supp. 44-717(h); effective Feb. 16, 2001.)