

Kansas Administrative Regulations

Department of Labor—Division of Employment

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

50-2-5. Reports; required of employers.

(a) General requirements. Each employing unit shall make such reports as the secretary may require and shall comply with instructions printed upon any report form issued by the secretary pertaining to the preparation and return of such report.

(b) Report to determine status. Every employing unit for which services are performed in employment shall file a report to determine status within fifteen (15) days after such first employment.

(c) Employing unit becoming an employer. An employing unit not already an employer which becomes an employer shall immediately give notice to the secretary of that fact. Such notice shall contain the employer's name and address and the business address and business name, if any.

(d) Employer terminating business. Any employer who terminates a business for any reason whatsoever or transfers or sells all of the organization, trade or business, or any part thereof, or, except in the usual course of business, sells a substantial part of the assets, or changes the trade name of such business or address thereof, shall immediately after such termination, transfer, sale or change of name or address give notice in writing to the secretary of that fact. Such notice shall contain the employer's account number, name, former address, and present address and, in the event of a transfer or sale, the name and address of any new owner, and business name, if any.

(e) Final wage and contribution report. Any employer who sells or discontinues all employing enterprises shall file a final wage and contribution report with payment of all contributions due within fifteen (15) days following such action.

(Authorized by K.S.A. 1980 Supp. 44-714(f); effective Jan. 1, 1966; amended May 1, 1980.)

***** Authenticated Kansas Administrative Regulation *****