

STATE OF MAINE

—
 IN THE YEAR OF OUR LORD
 TWO THOUSAND AND FIFTEEN

—
 H.P. 478 - L.D. 702

An Act To Clarify Filing Methods for Quarterly Payroll Reports

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 26 MRSA §1082, sub-§13, as amended by PL 1995, c. 657, §1 and affected by §10, is further amended to read:

13. Filing payroll reports; penalty. The commission may prescribe rules for the filing of payroll reports for the employing units in the State. Each employing unit shall submit a quarterly payroll report by electronic submission or on those forms prescribed by the bureau prescribes and these. These quarterly reports are due in the office of the bureau, or of any duly constituted agent of the bureau, on or before the last day of the month following the close of the calendar quarter for which the reports relate. The failure on the part of any employing unit to file the payroll reports within this time frame renders the employing unit liable for a penalty of \$25 or 10% of the tax due, whichever is greater.

~~Provided that in~~ In the case of executive, administrative and professional employees, and outside sales representatives, as defined in Part 541 of the Rules and Regulations promulgated under the Fair Labor Standards Act of 1938, as amended as of June 30, 1971, the commissioner, upon the request of an employer of those individuals, may approve an alternative method for obtaining from that employer necessary wage information relative to those employees.

Sec. 2. 26 MRSA §1161, as amended by PL 2003, c. 164, §1, is further amended to read:

§1161. Accounts and deposit

The Treasurer of State is the ex officio treasurer and custodian of the Unemployment Compensation Fund and shall administer the fund in accordance with the directions of the commissioner. The Treasurer of State shall maintain within the fund 4 separate accounts:

1. Clearing account. A clearing account for all money payable to the trust fund account that is not deposited into the ~~combined unemployment insurance contributions and income tax withholding~~ withholding deposit account;

2. **Trust fund account.** An unemployment trust fund account;

3. **Benefit account.** A benefit account; and

4. **Tax deposit account.** A clearing account for that portion of unemployment insurance contributions payable to the trust fund account from the ~~combined money of unemployment insurance contributions and state income tax withholding payments~~ deposit account.

All money payable to the fund, upon receipt by the commissioner, must be forwarded to the Treasurer of State, who shall immediately deposit it in the clearing account or the ~~combined unemployment insurance contributions and income tax withholding~~ deposit account. Refunds payable pursuant to section 1043, subsection 11, paragraph F, subparagraph (2) or section 1225 may be paid from the clearing account, the ~~combined unemployment insurance contributions and income tax withholding~~ deposit account or the benefit account upon warrants prepared by the commissioner and signed by the State Controller. After clearance, all other money in the clearing account and all of the unemployment compensation money in the ~~combined unemployment insurance contributions and income tax withholding~~ deposit account must be immediately deposited with the Secretary of the Treasury of the United States of America to the credit of the account of this State in the Unemployment Trust Fund, established and maintained pursuant to Section 904 of the Social Security Act, as amended, any provisions of law in this State relating to the deposit, administration, release or disbursement of money in the possession or custody of this State to the contrary notwithstanding. The benefit account must consist of all money requisitioned from this State's account in the Unemployment Trust Fund.

Except as otherwise provided, money in the clearing, ~~combined unemployment insurance contributions and income tax withholding~~ deposit and benefit accounts may be deposited by the Treasurer of State, under the direction of the commissioner, in any bank or public depository in which general funds of the State may be deposited, but no public deposit insurance charge or premium may be paid out of the fund.

The Governor is authorized to apply for advances to the account of this State in the Unemployment Trust Fund in accordance with the provisions of Title XII of the Social Security Act, 42 United States Code, Section 1321, as amended, or under any other Act of Congress extending such authority, in order to secure to this State and its citizens the advantages available under the provisions of Title XII of the Social Security Act.