

## HOUSE BILL NO. HB0085

Unemployment compensation-delinquent employers.

Sponsored by: Representative(s) Barlow, Larsen and Sweeney  
and Senator(s) Von Flatern

A BILL

for

1 AN ACT relating to labor and employment; modifying the  
2 delinquency rate for unpaid employment wage contributions;  
3 allowing employers to enter into installment payment  
4 agreements with the department to repay delinquent  
5 contributions as specified; providing for the suspension of  
6 new penalties and interest when an employer complies with  
7 terms of a payment agreement; and providing for an  
8 effective date.

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10 *Be It Enacted by the Legislature of the State of Wyoming:*

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12 **Section 1.** W.S. 27-3-503(b) and (j), 27-3-510(a) and  
13 27-3-511(f), by creating a new subsection (g) and by  
14 renumbering (g) as (h) are amended to read:

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1           **27-3-503. Payment; base rate; failure to pay; rate**  
2 **variations; benefit ratio; new employer rate; special**  
3 **reserve rate.**

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5           (b) Except as otherwise provided by law, the base  
6 rate of contributions assigned to any employer is eight and  
7 one-half percent (8.5%) for 1988 and each calendar year  
8 thereafter subject to rate variations under subsections (d)  
9 and (f) of this section in addition to the adjustment  
10 factors computed under W.S. 27-3-505. Except as hereafter  
11 provided, a contributing employer failing to pay all  
12 contributions, interest and penalties or to submit all  
13 quarterly contribution reports due on his account or any  
14 account assumed under W.S. 27-3-507 on or before September  
15 30 preceding the effective date of his assigned rate shall  
16 be assigned a delinquent rate which shall include a ~~two~~  
17 ~~percent (2%)~~ one percent (1%) tax rate increase in his base  
18 rate and shall also include in addition thereto the  
19 adjustment factors for the next calendar year beginning  
20 January 1. The delinquent rate shall not exceed the maximum  
21 assignable rate. The delinquent rate shall continue to be  
22 assigned through and including the calendar quarter in  
23 which the delinquent employer satisfies his delinquent

1 account by paying all contributions, interest and penalties  
2 due and submitting all contribution reports due. Upon  
3 satisfaction of the delinquent account, the contributing  
4 employer shall be assigned the contribution rate otherwise  
5 applicable under this article beginning the next full  
6 calendar quarter. Provided however, that a delinquent  
7 employer shall pay an assigned delinquent rate for at least  
8 the first quarter even if the account is satisfied before  
9 January 1 of the new calendar year.

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11 (j) Notwithstanding subsection (b) of this section,  
12 upon full satisfaction of an employer's delinquent account  
13 and at the written request of the employer, the department  
14 may, for good cause shown, reduce or eliminate the  
15 additional amounts payable as a result of the ~~two percent~~  
16 ~~(2%)~~ one percent (1%) delinquency rate.

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18 **27-3-510. Delinquencies; interest to be charged;**  
19 **deposit; collection by civil action; jeopardy assessments;**  
20 **posting of bond; liability of corporate officers and**  
21 **directors.**

22

1 (a) Contributions not paid on the date due shall bear  
2 interest of ~~two percent (2%)~~ one percent (1%) per month or  
3 any fractional portion thereof from the due date until  
4 payment plus accrued interest is received by the  
5 department. Interest collected pursuant to this subsection  
6 shall be paid into the employment security revenue account.

7  
8 **27-3-511. Delinquencies; lien; foreclosure; notice**  
9 **and hearing; satisfaction and release; remedies not**  
10 **exclusive.**

11  
12 (f) Notwithstanding any other provision of this  
13 section, the department may enter into installment payment  
14 agreements for delinquent contribution, tax and interest  
15 liabilities where repayment requirements are met and where  
16 payment in a lump sum would cause severe inconvenience to  
17 the ~~taxpayer~~ employer. Installment payment agreements under  
18 this section shall be:

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20 (i) Entered into within thirty (30) days of the  
21 notice provided pursuant to W.S. 27-3-510(b); and

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1           (ii) For a repayment term of not more than  
2 twelve (12) months.

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4           (g) No additional interest, penalties or other  
5 liabilities authorized under this act shall accrue to the  
6 employer for the employer's delinquencies if the employer  
7 has entered into an installment payment agreement pursuant  
8 to subsection (f) of this section and is in compliance with  
9 the terms of the agreement. The employer's relief from  
10 liability provided pursuant to this subsection shall remain  
11 in effect while the employer is in compliance with the  
12 agreement, provided that the employer has no further  
13 delinquencies under this section. If an employer fails to  
14 comply with the terms of its installment payment agreement,  
15 all contributions, liabilities, interest, jeopardy  
16 assessments and penalties authorized under this act shall  
17 be applied as of the original delinquency date minus any  
18 payments made and the department may exercise any remaining  
19 remedies authorized under this act.

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21           ~~(g)~~ (h) For purposes of this section, "employer"  
22 includes those individuals described in W.S. 27-3-510(e)  
23 under the conditions described in that section.

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**Section 2.** This act is effective July 1, 2017.

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(END)