

## **CHAPTER 27-02-07 PAYMENT OF CONTRIBUTIONS**

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### **27-02-07-01. Contributions start 1941.**

Beginning January 1, 1941, except as otherwise provided in this chapter, contributions shall be payable for each calendar quarter with respect to wages paid during such calendar quarter for employment occurring on or after January 1, 1941.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

### **27-02-07-02. Contribution due date.**

Except as otherwise provided in this chapter, contributions shall become due on and shall be paid on or before the last day of the month following the close of the calendar quarter in which the wages are paid.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

### **27-02-07-03. Amount of first contribution.**

The first contribution payment of any employing unit which becomes an employer at any time during a calendar year shall, except as otherwise provided in this chapter, become due on, and shall be paid on or before, the last day of the month next following the close of the quarter in which such employing unit becomes an employer; and shall include contributions with respect to all wages paid during such calendar year up to and including the last day of such calendar quarter.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

### **27-02-07-04. Amount of first contribution - Electing unit.**

The first contribution payment of any employing unit which elects to become an employer or to have nonsubject services performed for it deemed employment shall upon written approval of such election by the bureau become due on, and shall be paid, except as otherwise provided by this regulation, on or before the last day of the month next following the close of the calendar quarter which includes (1) the effective date of such election or (2) the date of approval, whichever is later. The first payment shall include contributions with respect to all wages for services covered by such election paid on and after the effective date and up to and including the last day of such calendar quarter.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

**27-02-07-05. Accrued contributions.**

Whenever the bureau or its authorized representative 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 a legal obligation on the part of such unit to pay contributions is thereafter established, accrued contributions shall become due and interest shall accrue thereon fifteen days after such employing unit is informed of its liability.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

**27-02-07-06. Monthly contributions.**

The bureau may at its discretion require or permit an employer to pay contributions monthly instead of quarterly. Monthly contributions shall become due on, and shall be paid on or before the last day of the month next following the close of the month in which wages are paid.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

**27-02-07-07. Advance of contribution due date.**

Whenever the bureau finds with respect to a particular employer that the collection of contributions which have accrued during any completed or incomplete quarterly or monthly period may be jeopardized by delay it may advance the due date of such employer's contribution to such date as it deems advisable.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

**27-02-07-08. Payment of contributions by installments.**

1. The bureau may at its discretion permit an employer to pay contributions in installments. Except as provided in subsection 2, any arrangement for payment in installments shall make provisions for the payment of interest on the past due delinquent contribution balances beginning with the last day of the month following the period with respect to which such contributions accrued and ending with the date on which each such installment is paid.
2. An employing unit which becomes an employer after June thirtieth of any calendar year, or one whose applications for elective coverage is approved after that date but effective retroactively, may upon application be authorized to pay, without interest, contributions in installments on wages paid prior to the end of the calendar quarter in which such employing unit became an employer, or in which such employing unit's application for elective coverage is approved. In the event that such employer fails to pay any installment in full when it falls due, the entire unpaid balance shall immediately become due and payable and such balance shall be subject to interest from the date of default to the date of payment.
3. No such permission for the payment of contributions in installments shall preclude subsequent action by the bureau against such employer under the provisions of section 27-02-07-06.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

**27-02-07-09. Holiday due dates.**

When the regular payment day for any contribution falls on Sunday or a legal holiday, such contribution shall be due and payable on the first regular business day next following.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03

**27-02-07-10. Payment by mail.**

Payment of contributions received through the mail shall be deemed to have been made and received on the date shown by the postmark.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-01-01(9), 52-04-01, 52-04-11, 52-04-18(1), 52-04-19(1), 52-04-19.1(1), 52-04-19.1(2), 52-05-01, 52-05-02, 52-05-03