

430 CMR: DIVISION OF UNEMPLOYMENT ASSISTANCE

430 CMR 13.00: DEFERRAL OF CONTRIBUTIONS

Section

- 13.01: Purpose
- 13.02: Scope and Applicability
- 13.03: Definitions
- 13.04: Reporting and Payment Requirements
- 13.05: Miscellaneous

13.01: Purpose

The purpose of 430 CMR 13.01 through 430 CMR 13.05, inclusive, is to define terms, set forth requirements and establish procedures regarding the deferral of contributions.

13.02: Scope and Applicability

430 CMR 13.01 through 430 CMR 13.05, inclusive, apply to all employers required to make contributions under the provisions of M.G.L. c. 151A, § 14.

13.02: Definitions

Calendar Quarter. For the purpose of 430 CMR 13.00, the first calendar quarter shall be the period between January 1st and March 31st; the second calendar quarter shall be the period between April 1st and June 30th; the third calendar quarter shall be the period between July 1st and September 30th; and the fourth calendar quarter shall be the period between October 1st and December 31st.

Commissioner. The Commissioner of the Department of Employment and Training established by M.G.L. c. 23, § 9I.

Contributions. The money payments to the Unemployment Compensation Fund required by M.G.L. c. 151A.

Deferred Contributions. The amount of contributions ordinarily due and payable for a calendar quarter that an employer may postpone paying until the due date of the next succeeding calendar quarter.

Due Date. The date an employer must pay contributions as specified in 430 CMR 5.03.

Employer. Any employing unit required to make contributions under the provisions of M.G.L. c. 151A, § 14.

13.04: Reporting and Payment Requirements

- (1) (a) Employers may defer without interest or penalty up to one-third of contributions due and payable for the first calendar quarter.  
(b) The amount deferred for the first calendar quarter may not exceed 34% of the total contributions due for that quarter.  
(c) Employers must pay any amount deferred from the first calendar quarter on or before the next July 31st.
- (2) (a) Employers may defer without interest or penalty up to 1/3 of contributions due and payable for the second calendar quarter.  
(b) The amount deferred for the second calendar quarter may not exceed 34% of the contribution due for the second calendar quarter, including the amount of any contributions deferred from the first calendar quarter.  
(c) Employers must pay any amount deferred from the second calendar quarter on or before the next October 31st.
- (3) Employers may not defer any contributions ordinarily due and payable in the first or second

430 CMR: DIVISION OF UNEMPLOYMENT ASSISTANCE

calendar quarter beyond the third calendar quarter.

430 CMR: DIVISION OF UNEMPLOYMENT ASSISTANCE

13.04: continued

(4) No employer may defer any contributions due for a particular quarter unless the employer has filed all reports required by the commissioner for that quarter and has paid in full on or before the due date for the applicable quarter any contributions, including the excise due under M.G.L. c. 151A, § 14J, which have not been deferred.

(5) In no case may an employer defer any amounts due under M.G.L. c.151A, § 14J.

(6) Any amounts deferred from the first or second calendar quarter that are not paid in full on or before the due date of the next succeeding calendar quarter shall accrue interest and penalties as provided by M.G.L. c. 151A.

(7) Any amounts which may not be deferred or which the employer elects not to defer and which are not paid in full on or before the applicable due date shall accrue interest and penalties as provided by M.G.L. c. 151A.

13.05: Miscellaneous

Except where inconsistent with St, 1992, c. 26, § 28 and 430 CMR 13.00, the provisions of M.G.L. c. 151A and its corresponding regulations shall apply.

REGULATORY AUTHORITY

430 CMR 13.00: M.G.L. c. 151A; St. 1992, c. 26, § 28.