



# Senate

General Assembly

**File No. 341**

January Session, 2025

Senate Bill No. 1455

*Senate, March 31, 2025*

The Committee on Commerce reported through SEN. HARTLEY of the 15th Dist., Chairperson of the Committee on the part of the Senate, that the bill ought to pass.

## **AN ACT CONCERNING CERTAIN BUSINESS REPORTING REQUIREMENTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (j) of section 31-225a of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
3 *2025*):

4 (j) (1) [(A)] Each employer subject to this chapter shall submit  
5 quarterly, on forms supplied by the administrator, a listing of wage  
6 information, including the name of each employee receiving wages in  
7 employment subject to this chapter, such employee's Social Security  
8 account number and the amount of wages paid to such employee during  
9 such calendar quarter.

10 [(B) Commencing with the third calendar quarter of 2026, any  
11 employer subject to this chapter may include in the quarterly filing  
12 submitted pursuant to subparagraph (A) of this subdivision, the  
13 following data for each employee receiving wages in employment

14 subject to this chapter: (i) Such employee's occupation, (ii) such  
15 employee's hours worked, and (iii) the zip code of such employee's  
16 primary worksite.]

17 (2) Each employer subject to this chapter that reports wages for  
18 employees receiving wages in employment subject to this chapter, and  
19 each person or organization that, as an agent, reports wages for  
20 employees receiving wages in employment subject to this chapter on  
21 behalf of one or more employers subject to this chapter shall submit  
22 quarterly the information required by subdivision (1) of this subsection  
23 electronically, in a format and manner prescribed by the administrator,  
24 unless such employer or agent receives a waiver pursuant to  
25 subdivision (5) of this subsection.

26 (3) Any employer that fails to submit the information required by  
27 [subparagraph (A) of] subdivision (1) of this subsection in a timely  
28 manner, as determined by the administrator, shall be liable to the  
29 administrator for a late filing fee of twenty-five dollars. Any employer  
30 that fails to submit the information required by [subparagraph (A) of]  
31 subdivision (1) of this subsection under a proper state unemployment  
32 compensation registration number shall be liable to the administrator  
33 for a fee of twenty-five dollars. All fees collected by the administrator  
34 under this subdivision shall be deposited in the Employment Security  
35 Administration Fund.

36 (4) Each employer subject to this chapter that makes contributions or  
37 payments in lieu of contributions for employees receiving wages in  
38 employment subject to this chapter, and each person or organization  
39 that, as an agent, makes contributions or payments in lieu of  
40 contributions for employees receiving wages in employment subject to  
41 this chapter on behalf of one or more employers subject to this chapter  
42 shall make such contributions or payments in lieu of contributions  
43 electronically.

44 (5) Any employer or any person or organization that, as an agent, is  
45 required to submit information pursuant to subdivision (2) of this  
46 subsection or make contributions or payments in lieu of contributions

47 pursuant to subdivision (4) of this subsection may request in writing,  
48 not later than thirty days prior to the date a submission of information  
49 or a contribution or payment in lieu of contribution is due, that the  
50 administrator waive such requirement. The administrator shall grant  
51 such request if, on the basis of information provided by such employer  
52 or person or organization and on a form prescribed by the  
53 administrator, the administrator finds that there would be undue  
54 hardship for such employer or person or organization. The  
55 administrator shall promptly inform such employer or person or  
56 organization of the granting or rejection of the requested waiver. The  
57 decision of the administrator shall be final and not subject to further  
58 review or appeal. Such waiver shall be effective for twelve months from  
59 the date such waiver is granted.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	July 1, 2025	31-225a(j)
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**CE**      *Joint Favorable*

*The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

## **OFA Fiscal Note**

### **State Impact:**

Agency Affected	Fund-Effect	FY 26 \$	FY 27 \$
Labor Dept.	GF - Savings	354,143	642,417
State Comptroller - Fringe Benefits <sup>1</sup>	GF - Savings	68,877	108,999

Note: GF=General Fund

**Municipal Impact:** None

### **Explanation**

The bill, which eliminates certain expanded employer data reporting requirements, results in savings to (1) the Department of Labor (DOL) of \$354,143 in FY 26 and \$642,417 in FY 27 and (2) the State Comptroller-Fringe Benefits account of \$68,877 in FY 26 and \$108,999 in FY 27.

The positions DOL would not need to hire as a result of the bill are a Research Analyst in FY 26 (\$93,863 in salary, \$7,047 in overhead/equipment, and \$38,211 in fringe benefits), and another similar position in FY 27 (\$192,418 in salaries, \$12,872 in overhead/equipment, and \$78,334 in fringe benefits). These positions would be in addition to the related Research Analyst position that was funded in the FY 23 Revised Budget, but which would no longer be needed. The savings associated with this already-funded position are \$110,444 in each FY 26 and FY 27 (\$75,327 in salary, \$4,452 in

<sup>1</sup>The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 40.71% of payroll in FY 26.

overhead/equipment, and \$30,666 in fringe benefits for each fiscal year).

Additionally, the bill precludes the need for \$173,454 in FY 26 and \$357,348 in FY 27 to make technology changes in order to receive the additional data.

***The Out Years***

The savings related to the permanent positions would continue into the future subject to inflation.

**OLR Bill Analysis****SB 1455*****AN ACT CONCERNING CERTAIN BUSINESS REPORTING REQUIREMENTS.******SUMMARY***

By law, employers subject to the state's unemployment compensation laws must submit quarterly wage reports to the Department of Labor that include certain information about their paid employees. This bill eliminates from the reporting requirement a provision that would allow employers, beginning with the third quarter of 2026, to also include data on each employee's occupation, hours worked, and primary worksite's zip code.

EFFECTIVE DATE: July 1, 2025

**COMMITTEE ACTION**

Commerce Committee

Joint Favorable

Yea 20 Nay 0 (03/13/2025)