



General Assembly

January Session, 2025

***Raised Bill No. 1455***

LCO No. 5922



Referred to Committee on COMMERCE

Introduced by:  
(CE)

***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2 repealed and the following is substituted in lieu thereof (*Effective July 1,*  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	<i>July 1, 2025</i>	31-225a(j)
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***CE***      *Joint Favorable*