



**Senate Bill No. 1455**

**Public Act No. 25-62**

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

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

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 Subsection (j) of section 31-225a of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2025*):

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

[(B) Commencing with the third calendar quarter of 2026, any employer subject to this chapter may include in the quarterly filing submitted pursuant to subparagraph (A) of this subdivision, the following data for each employee receiving wages in employment subject to this chapter: (i) Such employee's occupation, (ii) such employee's hours worked, and (iii) the zip code of such employee's primary worksite.]

(2) Each employer subject to this chapter that reports wages for

**Senate Bill No. 1455**

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

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

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

(5) Any employer or any person or organization that, as an agent, is required to submit information pursuant to subdivision (2) of this subsection or make contributions or payments in lieu of contributions pursuant to subdivision (4) of this subsection may request in writing, not later than thirty days prior to the date a submission of information

***Senate Bill No. 1455***

or a contribution or payment in lieu of contribution is due, that the administrator waive such requirement. The administrator shall grant such request if, on the basis of information provided by such employer or person or organization and on a form prescribed by the administrator, the administrator finds that there would be undue hardship for such employer or person or organization. The administrator shall promptly inform such employer or person or organization of the granting or rejection of the requested waiver. The decision of the administrator shall be final and not subject to further review or appeal. Such waiver shall be effective for twelve months from the date such waiver is granted.

Governor's Action:

Approved June 10, 2025