

Regulation No. 6

**CONTRIBUTION PAYMENTS AND REPORTS,  
PAYMENTS IN LIEU OF CONTRIBUTIONS, ADVANCE  
PAYMENTS, AND WAGE REPORTS**

The following regulation is hereby amended, promulgated and adopted by the Director, Arkansas Department of Workforce Services, pursuant to 11-10-701, 11-10-713, 11-10-401-403, 11-10-318 and 11-10-716:

- (A)(1) Except as otherwise provided in this Paragraph (A), each employing unit, which is or becomes an employer under the provisions of the Arkansas Department of Workforce Services Law, including those who elect to make payments in lieu of contributions under Section 11-10-713 of the law, shall file with the Department of Workforce Services an Employer's Quarterly Contribution and Wage Report on report forms provided by the Department of Workforce Services, either on its own initiative or at the request of such employing unit. The report shall be filed on a quarterly basis in accordance with the due dates specified in paragraph B, below. The report shall contain:
- (a) The employer's name, Department of Workforce Services account number, and address at which payroll records are kept.
  - (b) The name and Social Security number of each worker employed by the employer during the calendar quarter.
  - (c) The total wages, as defined in Arkansas Code 11-10-215, paid to each individual in his employ with respect to the calendar quarter designated on the report form.
  - (d) Any other information that may be requested on the form.
- (2) Employers may submit their quarterly contribution and wage reports on their own paper provided each sheet is no larger than 8 ½" by 11" in size, that it contains all of the information required under Paragraph (A) (1), above, and that it is in the same format as the report form prescribed by the Department of Workforce Services.
- (3) All employers required to report W-2 copy A information on magnetic media tape to the Social Security Administration, pursuant to 26 CFR Section 301.6011-2, are likewise required to report quarterly wage information to the Arkansas Department of Workforce Services on ~~magnetic media tape, 5 ¼" or 3 ½" diskette~~ or CD effective January 1, ~~1998~~ 2008, and, after proper notification, Electronic Data Interchange via Internet access. Employers not required to report by tape or diskette by the Social Security Administration may do so as an option. These employers may also report via Internet access.
- (4) All employing units that are employers by virtue of the fact that they are care recipients receiving personal care services pursuant to an Arkansas Medicaid program and that have less than three years of benefit risk may have the required information reported by an entity under contract with the

state to provide fiscal/employer agent services for Arkansas Medicaid programs. The information may be reported under a single account number established by the fiscal/employer agent. The fiscal/employer agent shall be liable for all contributions, penalties, and interest related to the account. The fiscal/employer agent shall maintain separate records for each employer for which it reports on the account.

- (B) With respect to wages paid for employment for any calendar year, contributions shall become due and payable on a calendar quarter basis. The contribution payment together with the quarterly Contribution and Wage Report shall be due and payable in the following manner:
- (1) The first calendar quarter shall be due and payable during the month of April of the calendar year.
  - (2) The second calendar quarter shall be due and payable during the month of July of the calendar year.
  - (3) The third calendar quarter shall be due and payable during the month of October of the calendar year.
  - (4) The fourth calendar quarter shall be due and payable during the month of January of the next calendar year.
  - (5) An employer as defined in (A) (3) above may, after January 1, 1998, and after proper notification, be required to submit contribution payments to this agency by electronic funds transfer.
  - (6) An employer, effective July 1, 2003, and after proper notification, may submit contribution payments by a credit card approved by the Arkansas Department of Workforce Services.
- (C) All contribution payments and reports shall include all contributions with respect to wages paid for employment in all pay periods ending within the calendar quarter to which the payment and report has reference.
- (D) Wages earned for employment, the exact amount of which, or the person to whom payable was not determined during any previous pay period shall, for the purposes of this regulation, be reported in the pay period in which they are actually paid.
- (E) The receipt date of any contribution payment or report shall be the day on which it is received either by the Department of Workforce Services in the State Administrative Office at Little Rock, Arkansas, or by a field representative of the Department of Workforce Services, except that the receipt date of any contribution payment or report mailed to the Department of Workforce Services shall be the day it was postmarked as received in the mails by the United States Postal Service. The receipt date of any contribution payment by electronic funds transfer shall be the day it is received by this Department's bank account date that the remittance is transferred to the Department.
- (F) Upon the written request of any employer filed with the Director on or before the due date of any contribution payment, the Director, for good cause shown, may grant in writing an extension of time for the filing of a Quarterly Contribution and Wage Report and the payment of the contribution due thereon, but---

- (1) no extension for the filing of the contribution report and the payment of the contribution due thereon shall exceed thirty (30) days; and
- (2) no extension shall postpone the filing of the contribution report and the payment of the contribution due thereon beyond the fifteenth day preceding the last day for filing tax returns under the Federal Unemployment Tax Act.

If any employer who has been granted an extension fails to file his Quarterly Contribution and Wage Report within the extension period, the penalty provision of the Law shall apply, and, if any employer fails to pay the contribution due on the report within the extension period, interest shall be payable from the original due date as if no extension has been granted.

- (G) The first contribution payment, together with the contribution report of any employing unit who becomes an employer under this Law, shall be due and payable during the calendar month next following the close of the calendar quarter in which he becomes an employer.
- (H) The certification on each Employer's Quarterly contribution and Wage Report shall be signed by:
  - (1) the individual, if the employer is an individual, or
  - (2) the president, vice president, or other principal officer, if the employer is a corporation, or
  - (3) a responsible and duly authorized agent having knowledge of its affairs, if the employer is an individual partnership, other unincorporated organization, governmental employing unit, or a group account.
- (I) Whenever the Director finds the collection of contributions from any particular employer may be jeopardized because of bankruptcy or removal or other factors, he may advance the due date of such employer's contributions to such date, succeeding the period with respect to which they have accrued, as he deems advisable, or may in his discretion, upon such finding or upon the request of an employer, prescribe payment of contributions from such employer monthly rather than quarterly.
- (J) At the end of each calendar quarter, or as soon thereafter as possible, the Department of Workforce Services shall send to each employing unit, which makes payments in lieu of contributions, except State government employing units, a quarterly listing of benefit charges showing the amount of regular and extended benefits paid to claimants during such quarter based on wages paid by such employing unit and charged to such employing unit.
- (K) Refunds of excess advance payments made by reimbursable employers under Arkansas Code 11-10-713 shall be made if the employing unit requests the refund within thirty (30) days after the date on which the Director mails or otherwise delivers the overpayment notice to the employing unit at the end of a calendar year.
- (L) At the end of each calendar quarter, or as soon thereafter as possible, the Director shall bill the Department of Finance and Administration of the

State of Arkansas for all regular and extended benefits chargeable to State government employing units. The Department of Finance and Administration shall pay such billings within thirty (30) days after the date the Director mails or otherwise delivers such billings to the Department of Finance and Administration.

This amended regulation shall take effect and be in full force on and after ~~July 1, 2003~~  
January 1, 2008.