

§1222. Period, election and termination of coverage

1. Period of employer's coverage. Any employing unit which is or becomes an employer subject to this chapter within any calendar year shall be subject to this chapter during the whole of such calendar year.

2. Termination of employer's coverage.

A. Except as otherwise provided in subsection 3, an employing unit which became an employer under section 1043, subsection 9, paragraph H shall cease to be an employer subject to this chapter as of the first day of January of any calendar year, only if it files with the commissioner, prior to the 31st day of January of such year, a written application for termination of coverage, and the commissioner finds that there were no 20 different days, each day being in a different week within the preceding calendar year, within which such employing unit employed 4 or more individuals in employment subject to this chapter. For the purpose of this subsection, the 2 or more employing units mentioned in section 1043, subsection 9, paragraph B or C or D shall be treated as a single employing unit. [PL 1979, c. 651, §45 (AMD).]

B. The commissioner may upon the commissioner's own motion terminate coverage of an employer, who became an employer under section 1043, subsection 9, paragraph H, when the commissioner finds that there were no 20 different days, each day being in a different week within the preceding calendar year, within which the employing unit employed 4 or more individuals in employment subject to this chapter; and the commissioner may upon the commissioner's own motion terminate the coverage of an employing unit that had become an employer by virtue of subsection 3, as of January 1st of any calendar year when the employing unit has, by virtue of approval of its election to become a subject employer, been a subject employer for the 2 or more preceding calendar years. [RR 2023, c. 2, Pt. E, §114 (COR).]

C. Except as otherwise provided in subsection 3, an employing unit which became an employer under section 1043, subsection 9, paragraph A-1, shall cease to be an employer subject to this chapter as of the first day of January of any calendar year, only if it files with the commissioner, prior to the 31st day of January of such year, a written application for termination of coverage, and the commissioner finds that there were no 20 different weeks, within the preceding calendar year, within which such employing unit employed one or more individuals in employment subject to this chapter, and did not pay wages of \$1,500 in any calendar quarter. For the purpose of this subsection, the 2 or more employing units mentioned in section 1043, subsection 9, paragraph B or C or D shall be treated as a single employing unit. [PL 1979, c. 651, §45 (AMD).]

D. The commissioner may upon the commissioner's own motion terminate coverage of an employer when the commissioner finds that there were no 20 different weeks within the preceding calendar year within which the employing unit employed one or more individuals in employment subject to this chapter and did not pay wages of \$1,500 in any calendar quarters; and the commissioner may upon the commissioner's own motion terminate the coverage of an employing unit that had become an employer by virtue of subsection 3, paragraphs A and B, as of January 1st of any calendar year when the employing unit has, by virtue of approval of its election to become a subject employer, been a subject employer for the 2 or more preceding calendar years. [RR 2023, c. 2, Pt. E, §115 (COR).]

E. Except as otherwise provided in subsection 3, an employing unit which became an employer under section 1043, subsection 9, paragraph J, shall cease to be an employer subject to this chapter as of the first day of January of any calendar year, only if it files with the commissioner, prior to the 31st day of January of that year, a written application for termination of coverage and the commissioner finds that there were not 20 different days, each day being in a different week within the preceding calendar year, within which that employing unit employed 10 or more individuals in agricultural labor subject to this chapter and did not pay wages of \$20,000 to individuals employed

in agricultural labor in any calendar quarter. For the purpose of this subsection, the 2 or more employing units mentioned in section 1043, subsection 9, paragraph B, C or D, shall be treated as a single employing unit. [PL 1983, c. 351, §25 (AMD).]

F. The commissioner may terminate coverage of any employer who became an employer under section 1043, subsection 9, paragraph J, when the commissioner finds that there were not 20 different days, each day being in a different week within the preceding calendar year, within which the employing unit employed 10 or more individuals in agricultural labor subject to this chapter and did not pay wages of \$20,000 to individuals employed in agricultural labor in any calendar quarter; and the commissioner may terminate coverage of any employer who became an employer under section 1043, subsection 9, paragraph K, when the commissioner finds that the employing unit did not pay wages of \$1,000 to individuals employed in domestic service in any calendar quarter of the preceding calendar year. [PL 1983, c. 351, §25 (AMD).]

G. Except as otherwise provided in subsection 3, an employing unit which became an employer under section 1043, subsection 9, paragraph K, shall cease to be an employer subject to this chapter as of the first day of January of any calendar year, only if it files with the commissioner, prior to the 31st day of January of that year, a written application for termination of coverage and the commissioner finds that the employing unit did not pay wages of \$1,000 to individuals employed in domestic service in any calendar quarter of the preceding calendar year. For the purpose of this subsection, the 2 or more employing units mentioned in section 1043, subsection 9, paragraph B, C or D, shall be treated as a single employing unit. [PL 1983, c. 351, §25 (AMD).]

[RR 2023, c. 2, Pt. E, §§114, 115 (COR).]

3. Election and termination of employer's coverage.

A. An employing unit, not otherwise subject to this chapter, which files with the commissioner its written election to become an employer subject hereto for not less than 2 calendar years, shall, with the written approval of such election by the commissioner, become an employer subject hereto to the same extent as all other employers, as of the date stated in such approval, and shall cease to be subject hereto as of January 1st of any calendar year subsequent to such 2 calendar years, only if it files with the commissioner, prior to the 31st day of January of such year, a written application for termination of coverage. [PL 1979, c. 651, §45 (AMD).]

B. Any employing unit, for which services that do not constitute employment as defined in this chapter are performed, may file with the commissioner a written election that all such services performed by individuals in its employ in one or more distinct establishments or places of business shall be deemed to constitute employment for all the purposes of this chapter for not less than 2 calendar years. Upon the written approval of such election by the commissioner, such services shall be deemed to constitute employment subject to this chapter from and after the date stated in such approval. Such services shall cease to be deemed employment subject hereto as of January 1st of any calendar year subsequent to such 2 calendar years, if not later than January 31st of such year such employing unit has filed with the commissioner an application for termination of coverage. [PL 1979, c. 651, §45 (AMD).]

C. [PL 1977, c. 570, §38 (RP).]

[PL 1979, c. 651, §45 (AMD).]

SECTION HISTORY

PL 1971, c. 538, §§47-49 (AMD). PL 1977, c. 570, §§38,40 (AMD). PL 1979, c. 354, §§1,2 (AMD). PL 1979, c. 579, §§30,31,44 (AMD). PL 1979, c. 651, §§31,32,45,47 (AMD). PL 1983, c. 351, §25 (AMD). RR 2023, c. 2, Pt. E, §§114, 115 (COR).

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