

IC 27-16-4
Chapter 4. Registration

IC 27-16-4-1

Registration requirements

Sec. 1. (a) A person shall not:

- (1) provide professional employer services;
- (2) advertise that the person:
 - (A) is a professional employer organization; or
 - (B) provides professional employer services; or
- (3) otherwise hold the person out as a professional employer organization;

in Indiana unless the person is registered under this article.

(b) The registration requirement specified in subsection (a) applies

to a person that performs any of the activities specified in subsection

(a) regardless of the person's use of any of the following terms:

- (1) Professional employer organization.
- (2) PEO.
- (3) Staff leasing company.
- (4) Registered staff leasing company.
- (5) Employee leasing company.
- (6) Administrative employer.
- (7) Any other name.

As added by P.L.245-2005, SEC.7.

IC 27-16-4-2

Application

Sec. 2. (a) This section does not apply to an applicant for limited registration under section 6 of this chapter.

(b) An applicant for registration under this article shall file with the department the following information:

- (1) The name or names under which the applicant conducts business.
- (2) The address of the principal place of business of the applicant and the address of each office the applicant maintains in Indiana.
- (3) The applicant's taxpayer or employer identification number.
- (4) A list by jurisdiction of each name under which the applicant has operated in the preceding five (5) years, including any alternative names, names of predecessors, and, if known, successor business entities.
- (5) A statement of ownership that includes the name and evidence of the business experience of any person that, individually or acting in concert with one (1) or more other persons, owns or controls, directly or indirectly, twenty-five percent (25%) or more of the equity interests of the applicant.
- (6) A statement of management that includes the name and evidence of the business experience of any individual who serves as president, chief executive officer, or otherwise has the authority to act as senior executive officer of the applicant.

(7) Except as provided in subsections (c) and (d), a financial statement:

(A) setting forth the financial condition of the applicant as of a date not earlier than one hundred eighty (180) days before the date the financial statement is submitted to the department;

(B) prepared in accordance with generally accepted accounting principles; and

(C) audited by an:

(i) independent certified public accountant licensed to practice in the jurisdiction in which the accountant is located; or

(ii) individual who is certified under IC 25-2.1-3 or IC 25-2.1-4;

with a resulting audit report that is issued without qualification as to the status of the applicant as a going concern.

(c) If a PEO has less than twelve (12) months of operating history on which to base an audited financial statement, the PEO shall file a financial statement that has been reviewed by an:

(1) independent certified public accountant licensed to practice in the jurisdiction in which the accountant is located; or

(2) individual who is certified under IC 25-2.1-3 or IC 25-2.1-4.

(d) An applicant may apply to the department for an extension of time in which to file the audited financial statement and audit report required by subsection (b). An application under this subsection must be accompanied by a letter from the auditor described in subsection (b) specifying the reason for the requested extension and the anticipated date by which the audit will be completed.

As added by P.L.245-2005, SEC.7. Amended by P.L.11-2011, SEC.41.

IC 27-16-4-3

Registration deadline

Sec. 3. (a) A PEO that is operating in Indiana on January 1, 2006, shall complete the PEO's initial registration not later than July 1, 2006.

(b) An initial registration under subsection (a) is valid until the end of the PEO's first fiscal year end that occurs after December 31, 2006.

(c) A PEO that is not operating in Indiana on December 31, 2005, shall complete the PEO's initial registration before commencement of operations in Indiana.

As added by P.L.245-2005, SEC.7.

IC 27-16-4-4

Renewal deadline

Sec. 4. A PEO shall, not more than one hundred eighty (180) days after the end of the PEO's fiscal year, renew the PEO's registration by filing a statement notifying the department of any changes in the

information provided in the PEO's most recent registration or renewal.

As added by P.L.245-2005, SEC.7.

IC 27-16-4-5

Satisfaction of requirements

Sec. 5. A PEO group may satisfy the reporting and financial requirements of this chapter on a combined or consolidated basis if each member of the PEO group guarantees the obligations under this article of each other member of the PEO group.

As added by P.L.245-2005, SEC.7.

IC 27-16-4-6

Limited registration for foreign PEOs

Sec. 6. (a) A PEO that is not domiciled in Indiana is eligible for a limited registration under this article if the PEO:

- (1) submits a properly executed request for limited registration on a form prescribed by the department;
- (2) is licensed or registered as a professional employer organization in another state that has licensure or registration requirements that are:
 - (A) substantially the same as; or
 - (B) more restrictive than;the requirements of this article;
- (3) does not:
 - (A) maintain an office; or
 - (B) directly solicit clients located or domiciled; in Indiana; and
- (4) does not have more than fifty (50) covered employees who are employed or domiciled in Indiana on any day.

(b) A limited registration is valid for one (1) year and may be renewed.

(c) A PEO that seeks limited registration under this section shall provide to the department information and documentation necessary to show that the PEO meets the requirements of this section.

(d) IC 27-16-6 does not apply to a PEO that applies for limited registration under this section.

As added by P.L.245-2005, SEC.7. Amended by P.L.11-2011, SEC.42.

IC 27-16-4-7

Rules

Sec. 7. The department shall adopt rules under IC 4-22-2 to provide for registration of a PEO without compliance with this chapter and IC 27-16-6 by the commissioner's acceptance of an affidavit or a certification:

- (1) provided by a bonded, independent, and qualified assurance organization that has been approved by the commissioner; and
- (2) that certifies the qualifications of a professional employer organization.

As added by P.L.245-2005, SEC.7.

IC 27-16-4-8

List of registered PEOs

Sec. 8. The department shall:

(1) maintain; and

(2) publish on the department's Internet site;

a list of PEOs that are registered under this article.

As added by P.L.245-2005, SEC.7. Amended by P.L.11-2011, SEC.43.

IC 27-16-4-9

Forms

Sec. 9. The department may prescribe forms necessary to promote the efficient administration of this chapter.

As added by P.L.245-2005, SEC.7.

IC 27-16-4-10

Confidentiality of records

Sec. 10. All records, reports, and other information obtained from a PEO under this chapter, except to the extent necessary for the proper administration of this chapter by the department, are confidential.

As added by P.L.245-2005, SEC.7.