

IC 22-4-9

Chapter 9. Period, Election, and Termination of Employer's Coverage

IC 22-4-9-1

Duration of period

Sec. 1. Any employing unit which is or becomes an employer subject to this article within any calendar year shall be subject to this article during the whole of such calendar year, except as is otherwise provided in section 3 of this chapter.

(Formerly: Acts 1947, c.208, s.901; Acts 1951, c.295, s.5.) As amended by P.L.144-1986, SEC.97.

IC 22-4-9-2

Application for termination of coverage

Sec. 2. Except as otherwise provided in sections 4 and 5 of this chapter, IC 22-4-7-2(f), and IC 22-4-11.5, an employing unit shall cease to be an employer subject to this article only as of January 1 of any calendar year, if it files with the commissioner, prior to January 31 of such year, a written application for termination of coverage, and the commissioner finds that the employment experience of the employer within the preceding calendar year was not sufficient to qualify an employing unit as an employer under IC 22-4-7-1 and IC 22-4-7-2.

(Formerly: Acts 1947, c.208, s.902; Acts 1951, c.295, s.6.) As amended by Acts 1977, P.L.262, SEC.15; P.L.18-1987, SEC.30; P.L.21-1995, SEC.68; P.L.98-2005, SEC.3.

IC 22-4-9-3

Successor employers; period of coverage

Sec. 3. (a) This section is subject to the provisions of IC 22-4-6.5 and IC 22-4-11.5.

(b) Any employer subject to this article as successor to an employer pursuant to the provisions of IC 22-4-7-2(a) or IC 22-4-7-2(b) shall cease to be an employer at the end of the year in which the acquisition occurs only if the department finds that within such calendar year the employment experience of the predecessor prior to the date of disposition combined with the employment experience of the successor subsequent to the date of acquisition would not be sufficient to qualify the successor employer as an employer under the provisions of IC 22-4-7-1. No such successor employer may cease to be an employer subject to this article at the end of the first year of the current period of coverage of the predecessor employer. If all of the resources and liabilities of the experience account of an employer are assumed by another in accordance with the provisions of IC 22-4-10-6 or IC 22-4-10-7, such employer's status as employer and under this article is hereby terminated unless and until such employer subsequently qualifies

under the provisions of IC 22-4-7-1 or IC 22-4-7-2 or elects to become an employer under sections 4 or 5 of this chapter.

(c) If no application for termination, as herein provided, is filed by an employer and four (4) full calendar years have elapsed since any contributions have become payable from such employer, then and in such cases the department may terminate such employer's experience account.

(Formerly: Acts 1947, c.208, s.903; Acts 1951, c.295, s.7; Acts 1957, c.299, s.14; Acts 1971, P.L.355, SEC.16.) As amended by P.L.98-2005, SEC.4; P.L.108-2006, SEC.8; P.L.33-2013, SEC.2.

IC 22-4-9-4

Election of coverage for two years

Sec. 4. Any employing unit not otherwise subject to this article which files with the department its written election to become an employer subject to this article for not less than two (2) calendar years shall, with the written approval of such election by the department, become an employer subject to this article to the same extent as all other employers as of the date stated in such approval. However, the voluntary election of any such employer shall become inoperative if such employing unit becomes an employer by reason of IC 22-4-7-1.

(Formerly: Acts 1947, c.208, s.904.) As amended by P.L.144-1986, SEC.98; P.L.108-2006, SEC.9.

IC 22-4-9-5

Services specifically excluded; election of coverage for two years

Sec. 5. An employing unit for which services, as specifically excluded by IC 22-4-8-3 or IC 22-4-8-3.5, are performed, may file with the commissioner its written election to consider all such services for such employing unit in one (1) or more distinct establishments, as employment for all purposes of this article for not less than two (2) calendar years. Upon written approval of such election by the commissioner, such services shall be deemed to constitute employment subject to this article as of the date stated in such approval and shall cease to be deemed employment subject hereto as of January 1 of any calendar year subsequent to such two (2) calendar years only if prior to January 31 it has filed with the commissioner a written notice to that effect.

(Formerly: Acts 1947, c.208, s.905; Acts 1971, P.L.355, SEC.17.) As amended by Acts 1977, P.L.262, SEC.16; P.L.18-1987, SEC.31; P.L.21-1995, SEC.69; P.L.98-2005, SEC.5.

IC 22-4-9-6

Rights of employees; claims; informational material; display

Sec. 6. Every employer subject to this article or who has ceased to be subject to this article pursuant to section 2 of this chapter shall post and maintain printed notices thereof on its premises of such

design, in such numbers, and at such places as the department may determine to be necessary to give such notice to persons in its service and may furnish for such purposes. Such employer shall also cause to be distributed to employees any booklets, pamphlets, leaflets, or other literature or materials supplied and furnished to such employer by the department and which contain instructions to employees on the filing of claims or which relate to the rights of employees under this article and are deemed by the department to promote the proper and efficient administration of this article.

(Formerly: Acts 1947, c.208, s.906; Acts 1955, c.317, s.3.) As amended by P.L.144-1986, SEC.99; P.L.18-1987, SEC.32; P.L.171-2016, SEC.6.