

341.262 Penalties for failure to file reports.

- (1) Any employing unit failing to make and file reports required under this chapter on or before the due date of such reports shall be subject, in addition to any other penalty provisions in this chapter to a penalty of twenty-five dollars (\$25) for failure to file such reports. Failure to file such reports by the last day of the month following the due date shall result in an additional penalty of fifty dollars (\$50) being imposed upon the employing unit.
- (2) The penalties provided for in subsection (1) of this section apply to the first failure of an employing unit to timely make and file required reports during a calendar year. If during the same calendar year the employing unit is again untimely in the making and filing of a like report, the employing unit shall be subject to the penalties provided for in subsection (1) of this section plus an additional penalty of one hundred dollars (\$100).
- (3) The penalties provided for in subsections (1) and (2) of this section shall be collected in the same manner as provided for in KRS 341.300 and shall be paid into the same fund.

Effective: July 15, 1986

History: Amended 1986 Ky. Acts ch. 26, sec. 3, effective July 15, 1986. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(23). -- Created 1972 Ky. Acts ch. 21, sec. 15.