

336.248 Covered employees -- Unemployment compensation.

For the purposes of KRS Chapter 341:

- (1) Covered employees of a registered professional employer organization shall be considered employees of the professional employer organization, which shall be responsible for the payment of contributions, penalties, and interest on wages paid by the professional employer organization to its covered employees during the term of the applicable professional employer agreement;
- (2) The professional employer organization shall report and pay all required contributions to the unemployment insurance fund using the state employer identification number and the contribution rate of the professional employer organization; and
- (3) Upon the termination of a contract between a professional employer organization and a client or the failure of a professional employer organization to submit reports or make tax payments as required by KRS 336.230 to 336.250, the client shall be treated as a new employer without a previous experience record unless that client is otherwise eligible for an experience rating.

Effective: July 14, 2022

History: Created 2022 Ky. Acts ch. 50, sec. 10, effective July 14, 2022.