

**341.250 Employer's coverage -- Period -- Termination -- Election of liability.**

- (1) Any employing unit that becomes subject to this chapter within any calendar year shall be considered a subject employer during the whole of that calendar year, except as specifically provided elsewhere in this section or this chapter.
- (2) Except as provided in subsections (3) and (5) of this section, a subject employer shall cease to be a subject employer only as of the first day of January of any calendar year if he files with the Office of Unemployment Insurance on or before the fifteenth day of April of that year, a written application for termination of coverage, and the covered employment performed for such subject employer within the preceding calendar year was not sufficient to render an employing unit a subject employer under KRS 341.070. The secretary may, however, after notifying such employer in writing at his last known address, terminate the coverage of any subject employer as of the first day of January of any calendar year if such subject employer has had no individuals in covered employment in this state at any time during the three (3) preceding calendar years, and the balance of such employer's reserve account may be immediately transferred to the pooled account.
- (3)
  - (a) Any employing unit not otherwise subject to this chapter that files with the office its written election to become a subject employer for not less than two (2) calendar years shall, with the written approval of such election by the secretary, become subject hereto to the same extent as all other subject employers, as of the date stated in such approval, but not with respect to the period previous to such date. Such subject employer shall cease to be subject hereto as of January 1 of any calendar year subsequent to such two (2) calendar years, only if on or before April 15 of such year, it has filed with the office a written notice to that effect.
  - (b) Any employing unit for which services that do not constitute covered employment are performed may file with the office a written election that all such services performed by individuals in its employ in one (1) or more distinct establishments or places of business shall be considered to constitute covered employment by a subject employer for all the purposes of this chapter for not less than two (2) calendar years. Upon written approval of such election by the secretary, such services shall be considered to constitute covered employment from and after the date stated in such approval, but not with respect to the period previous to such date. Such services shall cease to be considered covered employment subject hereto as of January 1 of a calendar year subsequent to such two (2) calendar years, only if on or before April 15 of such year such employing unit has filed with the office a written notice to that effect.
  - (c) Any employing unit having service performed in covered employment solely by reason of KRS 341.050(1)(h) may terminate such service as "covered employment" as of the first day of January of any calendar year if such service does not meet the provisions of paragraph (e), (f) or (g), but only if on or before April 15 of such year, the employing unit has filed with the office a written request to terminate service as "covered employment."

- (4) An employing unit that becomes a subject employer under KRS 341.070(7), shall become subject as of the date of acquisition.
- (5) Notwithstanding the provisions of subsections (1), (2), and (3) of this section, any subject employer whose entire reserve account has been transferred to a successor in interest as provided for in KRS 341.540 shall immediately cease to be a subject employer and shall thereafter become a subject employer only upon his future employment experience.

**Effective:** July 1, 2022

**History:** Amended 2022 Ky. Acts ch. 236, sec. 137, effective July 1, 2022. -- Amended 2019 Ky. Acts ch. 146, sec. 58, effective June 27, 2019. -- Amended 2006 Ky. Acts ch. 211, sec. 142, effective July 12, 2006. -- Amended 1988 Ky. Acts ch. 106, sec. 3, effective July 15, 1988. -- Amended 1978 Ky. Acts ch. 389, sec. 14, effective July 1, 1978. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 107(23),(31). -- Amended 1972 Ky. Acts ch. 21, sec. 13. -- Amended 1964 Ky. Acts ch. 168, sec. 2. -- Amended 1950 Ky. Acts ch. 206, sec. 1. -- Amended 1948 Ky. Acts ch. 216, ch. 5. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4748g-6.