

## CHAPTER 3910

### DEPARTMENT OF EMPLOYEE RELATIONS

### SOCIAL SECURITY

3910.0600 COLLECTING AND REMITTING TAX  
3910.0900 REPORTING UNIT'S FAILURE TO PAY  
STATE AGENCY

3910.1300 QUARTERLY REPORTS BEFORE 1981

#### 3910.0600 COLLECTING AND REMITTING TAX.

*[For text of subpart 1, see M.R. 1983]*

Subp. 2. **Schedule.** After the reporting unit has provided the matching amount, the total social security contribution must be remitted to the state agency for credit to the social security contributions fund in accordance with the following schedule:

A. Effective with wages paid after December 31, 1983, social security contributions due on wages paid during the period from the first day through the 15th day of each calendar month must be forwarded to the state agency on or before the 20th day of the month. The remittance must be postmarked not later than the 20th day of that month. Social security contributions due on wages paid during the period beginning with the 16th day of each calendar month and ending with the last day of that calendar month must be forwarded to the state agency on or before the fifth day of the following calendar month. The remittance must be postmarked not later than the fifth day of the following month

*[For text of subp 2, items B to D, see M.R. 1983]*

E. If any contribution payment is not received by the state agency within the deadlines specified in item A, the state agency shall charge interest to the reporting unit. The interest assessment must be the same rate of interest charged the state by the Social Security Administration applied to the contributions due for each month or part of a month from the due date, but in no case may the interest charge be less than \$5.

**Statutory Authority:** *MS s 43A.04 subd 3; 355.05*

**History:** *8 SR 1479*

#### 3910.0900 REPORTING UNIT'S FAILURE TO PAY STATE AGENCY.

If a reporting unit fails to make the social security contribution payments required by law and this chapter, the state agency may recover by bringing action in a court of competent jurisdiction against every political subdivision liable for payments. The state agency may recover either the delinquent payments due with interest at the rate established in part 3910.0600, subpart 2, item E, or the minimum penalty established by this chapter, whichever is greater. Alternatively, at the state agency's request, the delinquent payments may be deducted from any other money payable to the political subdivision by any department or agency of the state.

**Statutory Authority:** *MS s 43A.04 subd 3; 355.05*

**History:** *8 SR 1479*

#### 3910.1300 QUARTERLY REPORTS BEFORE 1981.

*[For text of subps 1 to 5, see M.R. 1983]*

Subp. 6. **Interest on overdue reports.** If any quarterly report is not received by the state agency within the respective established deadlines, interest will be charged to the reporting unit at the rate established in part 3910.0600, subpart 2, item E, on reportable contributions for each month or part of a month

from the date due, but the interest charge or penalty shall not be less than \$5.

**Statutory Authority:** *MS s 43A.04 subd 3; 355.05*

**History:** *8 SR 1479*