

8092.0800 WAGES PAID FOR PAYROLL PERIOD OF MORE THAN ONE YEAR.

If wages are paid to an employee for a payroll period of more than one year, for the purpose of determining the amount of tax required to be deducted and withheld in respect of such wages, the amount of the tax shall be determined as if such payroll period constituted a miscellaneous payroll period of 365 days.

Statutory Authority: *MS s 270C.06; 290.52*

History: *L 2005 c 151 art 1 s 114*

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