

1 Department of Employee Relations

2

3 Adopted Rules Governing the State Personnel System (2 MCAR SS

4 2.225; 2.2301; 2.303; 2.406; 2.409 and 2.413)

5

6 Rules as Adopted

7 2 MCAR S 2.303 Definitions.

8 A.-K. [Unchanged.]

9 L. "Handicapped" means any person who:

- 10 1. has a physical or mental impairment which
- 11 substantially limits one or more major life activities;
- 12 2. has a record of such an impairment; or
- 13 3. is regarded as having such an impairment.

14 "Handicapped" does not include any individual who is an
15 alcohol or drug abuser whose current use of alcohol or drugs
16 prevents the individual from performing the duties of the job in
17 question or whose employment, by reason of the current alcohol
18 or drug abuse, would constitute a direct threat to property or
19 the safety of others.

20 L.-T. [Reletter as M.-U.]

21 2 MCAR S 2.406 Collecting and remitting tax.

22 A. [Unchanged.]

23 B. Schedule. After the reporting unit has provided the
24 matching amount, the total social security contribution must be
25 remitted to the state agency for credit to the social security
26 contributions fund in accordance with the following schedule:

- 27 1. Effective with wages paid after December 31, 1983,
- 28 social security contributions due on wages paid during the
- 29 period from the first day through the 15th day of each calendar
- 30 month must be forwarded to the state agency on or before the
- 31 20th day of the month. The remittance must be postmarked not
- 32 later than the 20th day of that month. Social security
- 33 contributions due on wages paid during the period beginning with
- 34 the 16th day of each calendar month and ending with the last day
- 35 of that calendar month must be forwarded to the state agency on

11-1-83

1 or before the fifth day of the following calendar month. The
2 remittance must be postmarked not later than the fifth day of
3 the following month.

4 2.-4. [Unchanged.]

5 5. If any contribution payment is not received by the
6 state agency within the deadlines specified in 1., the state
7 agency shall charge interest to the reporting unit. The
8 interest assessment must be the same rate of interest charged
9 the state by the Social Security Administration applied to the
10 contributions due for each month or part of a month from the due
11 date, but in no case may the interest charge be less than \$5.

12 2 MCAR S 2.409 Reporting unit's failure to pay state agency.

13 If a reporting unit fails to make the social security
14 contribution payments required by law and this chapter, the
15 state agency may recover by bringing action in a court of
16 competent jurisdiction against every political subdivision
17 liable for payments. The state agency may recover either the
18 delinquent payments due with interest at the rate established in
19 2 MCAR S 2.406 B.5. or the minimum penalty established by this
20 chapter, whichever is greater. Alternatively, at the state
21 agency's request, the delinquent payments may be deducted from
22 any other money payable to the political subdivision by any
23 department or agency of the state.

24 2 MCAR S 2.413 Quarterly reports before 1981.

25 A.-E. [Unchanged.]

26 F. Interest on overdue reports. If any quarterly report is
27 not received by the state agency within the respective
28 established deadlines, interest will be charged to the reporting
29 unit at the rate established in 2 MCAR S 2.406 B.5. on
30 reportable contributions for each month or part of a month from
31 the date due, but the interest charge or penalty shall not be
32 less than \$5.

33 Repealer. Rules 2 MCAR SS 2.225 and 2.2301 are repealed.