

1 Department of Jobs and Training

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3 Adopted Permanent Rules Relating to Unemployment Compensation;
4 Reports; Rates

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6 Rules as Adopted

7 3315.1020 CONSOLIDATED REPORTS.

8 [For text of subps 1 to 9, see M.R.]

9 Subp. 10. **Joint account.** A joint account application
10 shall be on forms prescribed by the department. A joint account
11 shall be maintained until that account is terminated or
12 notification is received regarding a change of the common
13 paymaster. A joint account generally will not be made
14 retroactive prior to January 1 of the year preceding the year in
15 which the application is received. However, the commissioner
16 may for good cause extend the retroactive period when it is in
17 the best interest of the department to do so.

18 [For text of subps 11 to 19, see M.R.]

19 3315.1315 EXPERIENCE RATES.

20 Subpart 1. **When chargeability begins.** For the purpose of
21 Minnesota Statutes, section 268.06, subdivision 6, and this
22 part, an employer's experience rating account first becomes
23 chargeable with benefits on the first day of the quarter
24 immediately following the quarter in which covered wages were
25 first paid.

26 [For text of subps 2 and 3, see M.R.]

27 Subp. 4. **Previously liable employing unit.** An employing
28 unit that ceases to be a liable employer as a result of its
29 business being transferred or discontinued or as a result of the
30 business entity being granted termination of coverage under
31 Minnesota Statutes, section 268.11, shall regain its previous
32 experience rating account if it should once again become subject
33 to the law and if:

34 A. less than 14 quarters have elapsed in which no
35 covered wages were paid or due and payable;

1 B. the account contains taxable payroll in the
2 experience rate period applicable at the time it again becomes
3 subject to the law; and

4 C. all of the experience had not been transferred to
5 a successor.