

**176.245 RECEIPTS FOR PAYMENT OF COMPENSATION, FILING.**

An employer shall promptly file with the division receipts for payment of compensation as may be required by the rules of the division.

The commissioner of the Department of Labor and Industry shall periodically check its records to determine whether these receipts have been promptly filed, and if not, shall require the employer to do so. The commissioner may determine, using statistical methodology similar to Six Sigma, the most efficient manner of reviewing or auditing the records filed under this chapter, including using sampling methodology, to determine compliance with this chapter.

**History:** *1953 c 755 s 35; 1973 c 388 s 80; 2008 c 250 s 13*