268.043 DETERMINATIONS OF COVERAGE.

(a) The commissioner, upon the commissioner's own motion or upon application of a person, must determine if that person is an employer or whether services performed for it constitute employment and covered employment, or whether any compensation constitutes wages, and notify the person of the determination. The determination is final unless the person files an appeal within 45 calendar days after the commissioner sends the determination by mail or electronic transmission. Proceedings on the appeal are conducted in accordance with section 268.105.

(b) No person may be initially determined an employer, or that services performed for it were in employment or covered employment, for periods more than four years before the year in which the determination is made, unless the commissioner finds that there was fraudulent action to avoid liability under this chapter.

History: *1995 c 54 s 2; 1996 c 417 s 4; 1997 c 66 s 79; 1998 c 265 s 7; 2004 c 183 s 16; 2005 c 112 art 2 s 9; 2007 c 128 art 1 s 3; 2009 c 78 art 4 s 9; 2023 c 33 s 7*