



# PAYROLL CURRENTLY

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***UI penalties enacted for knowing failure to register.*** Effective 1-1-11, an employer that knowingly fails to register with the Employment Security Department (ESD) and obtain an employment security account number for unemployment insurance (UI) purposes may be penalized up to \$1,000 per quarter or two times the taxes due per quarter, whichever is greater. This penalty is in addition to all other applicable penalties and higher rates for an employer that is not a "qualified employer." The penalty does not apply if the employer can prove that it had good cause to believe that it was not required to register with the ESD [S.B. 6524, L. 2010].

***UI taxable wage base increased.*** Effective 1-1-11, the unemployment insurance (UI) taxable wage base will increase to \$37,300 (currently \$36,800) [Employment Security Department, News Release, 6-17-10].