

RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING

RULE 6

CONTRIBUTIONS AND REPORTS

- A. All contributions with respect to employment required by law shall be made on a quarterly basis, and all reports relating thereto shall be made on forms supplied or approved by the Director. Such quarterly payments and reports shall be due on or before the last day of the calendar month next following the close of each calendar quarter, with exceptions set out therein below:
- (1) Any employer who shall fail to make such reports or to pay contributions when required by this Rule shall, at the discretion of the Director, immediately become liable to pay required contributions on a monthly basis. An employer who had transmitted contributions for twelve (12) consecutive months without delinquency and who is not indebted to the Department of Labor and Training for any previous contributions may, with the approval of the Director, revert to the quarterly basis of contributions and reporting.
 - (2) Whenever an employer desires to report and pay contributions on a monthly basis, a request for permission to do so shall be submitted to the Director in writing, and the Director may grant such request; provided, however, that until the written permission of the Director has been received, such employer shall continue to report and pay contributions on a quarterly basis.
 - (3) Monthly reports and payments shall be due on or before the last day of the calendar month next following the month for which said report or contributions are required.
- B. The Director may require contributions to be paid by certified or registered check, cash, or money order.
- C. Whenever the day on which contributions are due falls on a Sunday or legal holiday, payment thereof shall be made on the next following business day.
- D. The postmark affixed on the envelope enclosing the required contributions and reports shall determine the date of receipt thereof by the Director.
- E. Notwithstanding the provisions of Section A of this Rule, the Director may require the monthly payment of contributions by all covered employers if

such action would be beneficial to the financial position of the Employment Security Fund or the Temporary Disability Insurance Fund. Notice of such determination shall be given to such employers, and they shall immediately thereafter be required to make contributions and reports thereof on a monthly basis until the Director shall otherwise decree.

[Reference to Employment Security Act: Sections 28-42-64 and 28-43-8.1
and Temporary Disability Insurance Act : Section 28-40-3]