

RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING

RULE 11

ADJUSTMENTS

- A. When an error in computing, reporting or paying contributions for any reporting period has been discovered, either by an employer or by the Director, an appropriate adjustment of the account shall be made following documentation of the error; provided, however, that if such error shall be discovered by an employer, he/she shall promptly notify the Director thereof.
- B. If such error results in an underpayment of contributions, the employer shall receive a statement of account indicating the amount of such underpayment, and shall forward such amount immediately upon receipt of the statement.
- C. If such error results in an overpayment of contributions, upon verification, the Director shall immediately refund the overpaid amount. If the error is discovered by the employer, he/she shall request such refund in writing and shall provide documentation of the payroll figures for the period in question.

[Reference to Employment Security Act: Section 28-43-12]

[Reference to Temporary Disability Insurance Act: Section 28-40-5, 28-40-6]