

RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING

RULE 12

**ESTIMATE OF AMOUNT OF TAXABLE WAGES FOR PERIOD NOT
REPORTED BY AN EMPLOYER**

If any employer shall have failed to report his/her taxable wages for any period during the twelve (12) months ending on any June 30, as required under Section 28-43-7.1, the Director shall, prior to the next succeeding October 31 estimate the amount of taxable wages for such period. Such estimate shall be used for experience rating purposes.

As a basis for such estimate, the Director may use any information available in the Department files, including reports filed for any period within the twelve (12) months immediately preceding the beginning of the period for which such estimate is made.

[Reference to Employment Security Act: Section 28-43-7.1]