

## **RHODE ISLAND DEPARTMENT OF LABOR AND TRAINING**

### **RULE 25**

#### **APPLICATION OF FUNDS - PARTIAL PAYMENT BY EMPLOYERS**

- A. Whenever an employer becomes liable for overdue contributions and is assessed interest and/or penalties for one or more taxable periods and partial payment is tendered and accepted by the Director, such payment will be applied in the following order:
- (1) to penalties assessed due to the late filing of reports, or the late or non-payment of E.S. contributions.
  - (2) to interest assessed due to the late or non-payment of E.S. contributions.
  - (3) to E.S. contributions outstanding.
  - (4) to penalties assessed due to the late filing of reports, or the late or non-payment of T.D.I. contributions.
  - (5) to interest assessed due to the late or non-payment of T.D.I. contributions.
  - (6) to T.D.I. contributions outstanding.
  - (7) to penalties assessed due to the late or non-payment of J.D.F. contributions.
  - (8) to interest assessed due to the late or non-payment of J.D.F. contributions.
  - (9) to J.D.F. contributions outstanding.
- B. Whenever contributions, penalties and/or interest are due for more than one taxable period the earliest period will be paid in full, in the order specified in paragraph A, before any monies are applied to the next earliest period.

[Reference to Employment Security Act: 28-43-8.1]