

CHAPTER 3315
DEPARTMENT OF ECONOMIC SECURITY
EMPLOYER TAXES

3315 1020 CONSOLIDATED REPORTS

3315 1315 EXPERIENCE RATES

3315.1020 CONSOLIDATED REPORTS.

[For text of subps 1 to 9, see M.R.]

Subp 10 **Joint account.** A joint account application shall be on forms prescribed by the department. A joint account shall be maintained until that account is terminated or notification is received regarding a change of the common paymaster. A joint account generally will not be made retroactive prior to January 1 of the year preceding the year in which the application is received. However, the commissioner may for good cause extend the retroactive period when it is in the best interest of the department to do so.

[For text of subps 11 to 19, see M.R.]

Statutory Authority: *MS s 268.0122, 268 021*

History: *18 SR 2194*

3315.1315 EXPERIENCE RATES.

Subpart 1. **When chargeability begins.** For the purpose of Minnesota Statutes, section 268 06, subdivision 6, and this part, an employer's experience rating account first becomes chargeable with benefits on the first day of the quarter immediately following the quarter in which covered wages were first paid.

[For text of subps 2 and 3, see M.R.]

Subp 4. **Previously liable employing unit.** An employing unit that ceases to be a liable employer as a result of its business being transferred or discontinued or as a result of the business entity being granted termination of coverage under Minnesota Statutes, section 268 11, shall regain its previous experience rating account if it should once again become subject to the law and if

A less than 14 quarters have elapsed in which no covered wages were paid or due and payable,

B the account contains taxable payroll in the experience rate period applicable at the time it again becomes subject to the law, and

C all of the experience had not been transferred to a successor.

Statutory Authority: *MS s 268 0122; 268 021*

History: *18 SR 2194*