

TITLE 40. SOCIAL SERVICES AND ASSISTANCE  
PART XX. Texas Workforce Commission  
CHAPTER 815.Unemployment Insurance  
40 TAC §815.9

The Texas Workforce Commission proposes an amendment to §815.9, concerning the requirement of certain employers to remit their state unemployment tax due each quarter by electronic fund transfer. This amendment was originally proposed in 22 TexReg 4060 (May 9, 1997) and is being withdrawn, as noted in the same issue with this reproposal.

The amendment will require an employer or other entity, including agents paying on behalf of multiple employers, which paid contributions in the preceding state fiscal year of \$250,000 or more, and which is reasonably anticipated to do the same in the current fiscal year, to transfer payment amounts of contribution by electronic funds transfer on or before the date the contributions are due.

Except as otherwise provided in this subsection, the amendment would also permit employers, including agents, to voluntarily transfer payment of contributions by electronic funds transfer on or before the date the contributions are due.

Ira McNeil, Acting Division Director for Unemployment Insurance, Education and Regulation for the Texas Workforce Commission, has determined that for the first five-year period the amendment is in effect there will be no fiscal implications for state or local government as a result of enforcing or administering the amended section.

Mr. McNeil also has determined that for each of the first five years the amended section is in effect, the public benefit anticipated as a result of enforcing the section will be that \$60,000 to \$75,000 in additional interest will be realized by the Unemployment Compensation Fund due to the more timely deposit into the fund. There will be no effect on small businesses.

Comments on the proposal may be submitted to D. L. Kahane, Rules Liaison for the UI, Education & Regulation Division, Texas Workforce Commission, 101 East 15th Street, Room 414, Austin, Texas 78778-0001, (512) 463-2817 The amendment is proposed under Texas Labor Code, Title 4, Subtitle B, which provides the Texas Workforce Commission with the authority to adopt rules as necessary for the administration of the Labor Code, Title 4.

The proposed amendment will affect Government Code, §404.095, Tax Code §111.002, 34 T.A.C., §3.9, §15.1 and §§15.3-15.5.

§815.9.Payment of Contributions and Reimbursements.

(a)-(d) (No change.)

(e) An employer or other entity, including agents paying on behalf of multiple employers, which paid contributions in the preceding state fiscal year of <nl>\$250,000<ol> [500,000] or more, and which is reasonably anticipated to do the same in the current fiscal year, is required to transfer payment amounts of contributions [of \$10,000 or more] by electronic funds transfer on or before the date the contributions are due. <nl>Except as otherwise provided in this subsection, employers, including agents may voluntarily transfer payment of contributions by electronic funds transfer on or before the date the contributions are due.<ol> Such transfers shall be subject <nl>to<ol> [of] the provisions of the Texas Government Code, §404.095, and to rules adopted by the state <nl>comptroller<ol> [treasurer] pursuant to that section.

(f)-(g) (No change.)

This agency hereby certifies that the proposal has been reviewed by legal counsel and found to be within the agency's legal authority to adopt.

Issued in Austin, Texas, on July 16, 1997.

TRD-9709252

Esther L. Hajdar

Deputy Director of Legal Services

Texas Workforce Commission

Earliest possible date of adoption: August 25, 1997  
For further information, please call: (512) 463-8812