

Chapter 815. Unemployment Insurance.  
§815.9 Payment of Contributions & Reimbursements.

PART XX. Texas Workforce Commission  
CHAPTER 815. Unemployment Insurance  
40 TAC §815.9

The Texas Workforce Commission adopts an amendment to §815.9, concerning the electronic transmission by certain employers of payments of their state unemployment tax due each quarter, without changes to the proposed text as published in the July 25, 1997, issue of the Texas Register (22 TexReg 6934). Texas Government Code, §404.095(c) and (f), enable state agencies to promulgate rules to require person(s) submitting funds to a state agency to make such payments via electronic transfer. The amended section lowers the threshold amount of the requirement to transmit payments electronically to the comptroller to \$250,000 annually from \$500,000, requires that all amounts due from qualifying employers be transferred via electronic transfer, and permits employers who do not meet the qualifying criteria to voluntarily pay via electronic transfer.

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 contributions 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. No comments were received regarding adoption of the amendment.

The amendment is adopted under Texas Labor Code, Title 4, which provides the Texas Workforce Commission with authority to adopt rules necessary to promote the purposes of the Act, and Texas Government Code, §404.095(c) and (f), which authorizes the Texas Workforce Commission to promulgate rules to require person(s) submitting funds to a state agency to make such payments via electronic transfer.

This agency hereby certifies that the adoption has been reviewed by legal counsel and found to be a valid exercise of the agency's legal authority. Issued in Austin, Texas, on October 15, 1997.

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