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HOUSE BILL NO. 964

Offered January 11, 2006

Prefiled January 10, 2006

A BILL to amend and reenact § 60.2-512 of the Code of Virginia, relating to reporting and paying unemployment insurance taxes.

Patrons—Bulova and Eisenberg

Referred to Committee on Commerce and Labor

Be it enacted by the General Assembly of Virginia:**1. That § 60.2-512 of the Code of Virginia is amended and reenacted as follows:**

§ 60.2-512. Requiring payroll and tax reports and payment of taxes.

A. The Commission is hereby expressly authorized to require the filing of payroll and tax reports, and the payment of the taxes required by § 60.2-511 in monthly, quarterly, semiannual or annual payments as shall be determined by the Commission; however, if the due date for filing of reports or payment of taxes falls on a Saturday, Sunday or legal holiday, the due date shall be extended to the next business day that is not a Saturday, Sunday or legal holiday. The aggregate amount of taxes shall be fully paid to the Commission on or before January 31 of each year next succeeding the year with respect to employment during which year such taxes are imposed, or in the event the time is extended for filing the return of the taxes imposed by Title IX of the Social Security Act for the year for which such taxes are imposed, then before the expiration of such extension. Taxes due and payable in an amount less than five dollars shall be deemed to be fully paid; however, this does not relieve an employer from filing payroll and tax reports as herein required.

B. Beginning January 1, 1994, employers who report 250 or more employees in any calendar quarter must file quarterly reports on a magnetic medium using a format prescribed by the Commission. Waivers will be granted only if the Commission finds this requirement creates an unreasonable burden on the employer. All requests for waiver must be submitted in writing.

C. Notwithstanding the provisions of subsection A, no payroll and tax reports shall be filed with respect to an employee of a state or local agency performing intelligence or counterintelligence functions, if the head of such agency has determined that filing such a report could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.

D. As used in this subsection, "domestic services" means work performed in or about a private home and includes services performed by caretakers, companions, babysitters, cooks, waiters, butlers, housekeepers, watchmen, maids, nursemaids, nannies, valets, janitors, laundresses, gardeners, footmen, grooms, seamstresses, handymen, chauffeurs of automobiles for family use, private secretaries, tutors, and librarians. Notwithstanding the provisions of subsection A, if authorized under federal law, the Commission shall permit an employer to elect to pay taxes and file payroll and tax reports annually, commencing in calendar year 2007, for employment during the preceding calendar year, as follows:

1. To qualify for this election, the employer shall employ only employees who performs only domestic services, and shall have a total payroll in each calendar quarter of not more than \$2,500, regardless of the number of persons so employed;

2. The taxes and reports of an employer that elects to pay taxes and file payroll and tax reports annually for such an employee shall have a due date of January 1, and a delinquency date of February 1, of the year for which such taxes and filings are due;

3. To qualify for this election, the employer shall agree to provide the Commission with any special reports that are requested, including copies of all federal employment tax forms; and

4. An employer who fails to timely furnish any wage information required by the Commission shall be ineligible to use the annual filing option, effective the calendar quarter immediately after the calendar quarter the failure occurred.

INTRODUCED

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