

## Summary of State Laws Relating to Reimbursable Employers

Prepared by Damien Leonard  
September 14, 2021

State	How are reimbursing employers billed for chargeable benefits?	How are benefit charges allocated for reimbursable employers?	Bonding Requirement?
VT	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	No
AL	Billed each quarter	Proportion of base period wages	Yes
AK	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	Yes
AZ	Billed each quarter	Proportion of base period wages	No
AR	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	Yes
CA	Billed each quarter	Proportion of base period wages	No
CO	Billed each quarter	Inverse order of employment	Maybe
CT	Billed each quarter	Proportion of base period wages	Maybe
DE	Billed each quarter	Each employer charged amount of benefit wages paid by that employer during base period	No
DC	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	Maybe
FL	Billed each quarter	Proportion of base period wages	No
GA	Billed each quarter	Most recent employer	Yes
HI	Billed each quarter	Proportion of base period wages	Yes
ID	<ul style="list-style-type: none"> <li>Billed each quarter;</li> </ul>	Employer who paid largest portion of wages	Maybe

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	<ul style="list-style-type: none"> <li>May elect to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>		
<b>IL</b>	Billed each quarter	Most recent 30-day employer	No
<b>IN</b>	Billed each month	Inverse order of employment	No
<b>IA</b>	Billed each quarter	Inverse order of employment	No
<b>KS</b>	Billed each quarter	Proportion of base period wages	Maybe
<b>KY</b>	Billed each quarter	Most recent 10-week employer	Maybe
<b>LA</b>	Billed each quarter	Proportion of base period wages	No
<b>ME</b>	Billed each month	Most recent employer	Yes
<b>MD</b>	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	Yes
<b>MA</b>	Billed each quarter	Inverse order of employment	Maybe
<b>MI</b>	Billed each quarter	Proportion of base period wages	Yes
<b>MN</b>	Billed each quarter	Proportion of base period wages	No
<b>MS</b>	Billed each quarter	Proportion of base period wages	Maybe
<b>MO</b>	Billed each quarter	Proportion of base period wages	Yes
<b>MT</b>	Billed each quarter	Proportion of base period wages	No
<b>NE</b>	Billed each quarter	Inverse order of employment	No
<b>NV</b>	Billed each quarter	Employer who paid 75% of wages; if none then proportion of base period wages	No
<b>NH</b>	Billed each month	Most recent employer	No
<b>NJ</b>	Billed each month	Proportion of base period wages	Maybe
<b>NM</b>	Billed each quarter	Proportion of base period wages	Yes
<b>NY</b>	Billed each quarter	Proportion of base period wages	Yes
<b>NC</b>	Billed when balance in account drops below 1% of payroll for last 4 calendar quarters.	Proportion of base period wages	Yes

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ND	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	No
OH	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay monthly installments with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	Yes
OK	Billed each quarter	Proportion of base period wages	No
OR	Billed each quarter	Proportion of base period wages	Yes
PA	Billed each quarter	Proportion of base period wages	Yes
RI	Billed each month	Most recent base period employer	Maybe
SC	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May elect to pay two percent of quarterly taxable payroll with annual adjustment for over/underpayment.</li> </ul>	Most recent employer	Yes
SD	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Inverse order of employment	Maybe
TN	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May elect to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	No
TX	Billed each quarter	Proportion of base period wages	Maybe
UT	Billed each month	Proportion of base period wages	Maybe
VA	<ul style="list-style-type: none"> <li>Billed each quarter;</li> </ul>	Most recent 30-day or 240-hour employer	Maybe

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<b>WA</b>	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	Maybe
<b>WV</b>	<ul style="list-style-type: none"> <li>Billed each quarter;</li> <li>May request to pay a percentage of payroll with annual adjustment for over/underpayment.</li> </ul>	Proportion of base period wages	No
<b>WI</b>	Billed each quarter	Proportion of base period wages	Yes
<b>WY</b>	Billed each quarter	Proportion of base period wages	Maybe