

This is an emergency amendment to 11.3.400 NMAC, Section 404, effective 4/24/2020.

Explanatory paragraph: Subsections B through F were not published as no changes were made.

Explanatory note: NMDWS will be issuing a temporary emergency rule which is implemented and effective during the current state of health emergency and until the governor's directive regarding DOVID-19 is lifted. The rule is being amended to avoid causing an imminent peril to the public health, safety or welfare. This temporary emergency process does not permanently amend or repeal the existing rule. The emergency rule will only remain in effect for 180 days following the effective date unless a permanent rule takes effect under the normal rule making process.

11.3.400.404 WAGE AND CONTRIBUTION REPORTS BY EMPLOYING UNITS:

A. QUARTERLY EMPLOYMENT & WAGE DETAIL REPORT:

(1) An employer's wage and contribution report must be filed electronically on the department's web page on or before the last day of the month immediately following the end of the calendar quarter. If the due date falls on a Saturday, Sunday or legal holiday, the report is due on the next department business day. A wage and contribution report must be filed even though no wages were paid or no contribution or tax is due for the quarter unless the employer's liability has been terminated or suspended pursuant to Section 51-1-18 NMSA 1978. Each wage and contribution report must include only wages, as the term is defined in Subsection T of Section 51-1-42 NMSA 1978, paid during the quarter being reported. Corrections of errors made on previously submitted reports must be electronically submitted as an adjustment through the employer's on-line account.

(2) In the event of a federal or state declaration of emergency, the department may extend the deadline for submission of the quarterly wage report and corresponding contributions due for up to one month after the deadlines stated in this Subsection.

[11.3.400.404 NMAC - Rp, 11.3.400.404 NMAC, 11/30/2016; A, 10/29/2019; A/E, 4/24/2020]