

2018 Kansas Statutes

44-711. Period of liability for contributions; election and termination of employer coverage; exceptions; document copies, fees.

(a) *Period of liability for contributions.* Any employing unit which is or becomes an employer subject to this act within any calendar year shall be subject for all wages paid during the whole of such calendar year.

(b) *Termination of liability.* Except as otherwise provided in subsection (c) of this section, an employing unit shall cease to be an employer subject to this act only as of the first day of January of any calendar year, if it files with the secretary of labor, prior to the first day of May of such calendar year, a written application for termination of coverage and the secretary of labor finds that within the preceding calendar year the employing unit would not have been subject to this act except for paragraph (6) of subsection (h) of K.S.A. 44-703, and amendments thereto, and has been covered by this act throughout the most recently completed calendar year. The secretary of labor may at any time on the secretary's own initiative terminate the status of any employing unit as an employer subject to this law when satisfied that such employer has had no individuals in employment at any time during the three preceding calendar years.

(c) *Election and termination.* (1) An employing unit, not otherwise subject to this act, which files with the secretary of labor its written election to become an employer subject hereto for not less than two calendar years shall, with approval of such election by the secretary of labor, become an employer subject hereto to the same extent as all other employers, as of the date stated in such approval, and shall cease to be subject hereto as of January 1 of any calendar year subsequent to such two calendar years only if prior to the first day of May of such year it has filed with the secretary of labor a written application for termination.

(2) Any employing unit, for which services that do not constitute employment as defined in this act are performed, may file with the secretary of labor a written election that all such services performed by individuals in its employ in one or more distinct establishments or places of business shall be deemed to constitute employment for all the purposes of this act for not less than two calendar years. Upon approval of such election by the secretary of labor, such services shall be deemed to constitute employment subject to this act from and after the date stated in such approval. Such services shall cease to be deemed employment subject hereto as of January 1 of any calendar year subsequent to such two calendar years, only if prior to the first day of May of such year such employing unit has filed with the secretary of labor a written application for termination.

(d) *Termination upon total transfer of experience rating.* Notwithstanding the provisions of subsection (a) of this section, upon transfer of an experience rating account in accordance with subsections (b)(1) or (b)(2) of K.S.A. 44-710a, and amendments thereto, the predecessor employer shall automatically cease to be an employer subject to this act as of the date of transfer to the successor.

(e) *Termination of account due to succession.* Notwithstanding the provisions of subsection (a) of this section, an employer's account shall be terminated when the business is acquired by a successor as provided in subsection (h)(4) of K.S.A. 44-703, and amendments thereto, or by a nonemploying unit. The account will be terminated as of the date of the acquisition.

History: L. 1937, ch. 255, § 11; L. 1938, ch. 51, § 2; L. 1941, ch. 264, § 8; L. 1945, ch. 220, § 8; L. 1949, ch. 288, § 7; L. 1951, ch. 307, § 5; L. 1955, ch. 251, § 5; L. 1971, ch. 180, § 7; L. 1973, ch. 205, § 9; L. 1976, ch. 370, § 65; L. 1977, ch. 181, § 6; L. 1983, ch. 169, § 6; L. 2004, ch. 179, § 62; July 1.