

CHAPTER 128
FORMERLY
SENATE BILL NO. 127

AN ACT TO AMEND TITLE 19 OF THE DELAWARE CODE RELATING TO UNEMPLOYMENT COMPENSATION.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF DELAWARE:

Section 1. Amend § 3125, Title 19 of the Delaware Code by making deletions as shown by strike through and insertions as shown by underline as follows:

§ 3125. Records and reports from employing units; disclosure of information; use of information at hearings or on appeal; penalty.

(c)~~(1)~~ If any employing unit ~~required to file with the Department any report with respect to persons in its employ~~ neglects or refuses to file with the Department a required report with respect to persons employed by the employing unit ~~to do so~~ within 5 days after the ~~time when such reports should have been filed,~~ report is due, the employing unit ~~shall be~~ is subject to a ~~specific~~ penalty of \$17.25, ~~which shall be in~~ 15% of the total amount of contributions paid or payable by the employing unit unless 1 of the following applies:

a. If the penalty calculated under paragraph (c)(1) of this section is less than \$100, the penalty is \$100.

b. If the penalty calculated under paragraph (c)(1) of this section is more than \$450, the penalty is \$450.

(2) The penalties under paragraph (c)(1) of this section are in addition to any other penalties provided for in this part.

Approved July 17, 2019