

MICHIGAN EMPLOYMENT SECURITY ACT (EXCERPT)
Act 1 of 1936 (Ex. Sess.)

421.13i Governmental entity as reimbursing employer or contributing employer; election; notice; termination of election; liability for reimbursement payments; notice terminating status; extension of period for filing notice of election; determination of status as employer, effective date of election, and termination of prior election.

Sec. 13i. (1) Except as provided in section 13g, a governmental entity which:

(a) Is, or becomes subject to this act after December 31, 1974, shall make reimbursement payments in lieu of contributions as a reimbursing employer for not less than 2 calendar years beginning January 1, 1975, unless it elects to pay contributions as a contributing employer pursuant to section 13.

(b) Becomes subject to this act on or after January 1, 1975, may elect to become a contributing employer beginning with the calendar year which contains the day when it becomes subject to this act by filing a written notice of its election with the commission not later than 30 days after the date of determination that it was subject to this act.

(c) Pays contributions under this act for a period after January 1, 1975, may elect to become a reimbursing employer by filing a written notice of the election with the commission not later than 30 days before the beginning of a calendar year for which the election is to be effective. The election may not be terminated for the calendar year with respect to which the election is made and the following calendar year.

(d) Becomes a reimbursing employer under subdivision (a) or elects to become a reimbursing employer in accordance with subdivision (c), shall continue to be liable for reimbursement payments in lieu of contributions until it files with the commission a written notice terminating its status as a reimbursing employer and electing to become a contributing employer. The notice may not be filed later than 30 days before the beginning of the calendar year when the termination and election is to be effective. After the effective date of termination, the governmental entity shall be considered a newly liable employer for the purposes of section 19(a).

(2) The commission for good cause may extend for 30 days the period within which a notice of election shall be filed under this section.

(3) The commission, in accordance with section 14, shall notify a governmental entity of a determination which is made of its status as an employer, the effective date of an election which it makes and the termination of any prior election. The determinations shall be final unless further proceedings are taken pursuant to section 32a.

History: Add. 1974, Act 104, Eff. Jan. 1, 1975;—Am. 1977, Act 277, Eff. Jan. 1, 1978.