

7.2 REPORTS

7.2.4 Unemployment Insurance Quarterly Reports. Every employer subject to the act shall furnish to the division a quarterly report of total covered wages paid and premiums owed, and a report of covered wages paid to all workers in his or her employ except that no such reports shall be required with respect to an employee of a state or local agency performing intelligence or counterintelligence functions if the head of such agency has determined that filing such reports could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission. These reports are due and any premiums due thereon are payable no later than the last day of the month immediately following the end of each calendar quarter, regardless of whether covered wages were paid during such quarter, and shall be filed in accordance with the methods specified in rule 7.2.5. ~~The quarterly reports will be considered timely if postmarked or received in person or electronically on or before the due date. If the due date for filing timely quarterly reports falls on a Saturday, Sunday, or legal holiday, the reports due under this paragraph will be considered timely if postmarked or received in person or electronically on the next business day that is not a Saturday, Sunday, or legal holiday. Any report due under these provisions that is postmarked or received after the due date will bear penalties as provided in 8-79-104 (1), C.R.S., until properly filed on prescribed division forms using division-approved reporting methods.~~

- .1 QUARTERLY WAGE REPORTS WILL BE CONSIDERED TIMELY IF RECEIVED ELECTRONICALLY ON OR BEFORE THE DUE DATE. IF AN EMPLOYER HAS RECEIVED A ONE-TIME WAIVER OF THE REQUIREMENT TO FILE QUARTERLY REPORTS BY ELECTRONIC MEANS, THE REPORT SHALL BE CONSIDERED TIMELY IF IT IS POSTMARKED OR RECEIVED PRIOR TO THE DUE DATE. IF THE DUE DATE FOR FILING TIMELY QUARTERLY WAGE REPORTS FALLS ON A SATURDAY, SUNDAY, OR LEGAL HOLIDAY, THE DUE DATE WILL BE EXTENDED TO THE NEXT BUSINESS DAY THAT IS NOT A SATURDAY, SUNDAY, OR LEGAL HOLIDAY.
- .2 QUARTERLY PREMIUMS OWED REPORTS WILL BE CONSIDERED TIMELY IF POSTMARKED OR RECEIVED IN PERSON OR ELECTRONICALLY ON OR BEFORE THE DUE DATE. IF THE DUE DATE FOR FILING TIMELY QUARTERLY PREMIUMS OWED REPORTS FALLS ON A SATURDAY, SUNDAY, OR LEGAL HOLIDAY, THE REPORTS DUE UNDER THIS PARAGRAPH WILL BE CONSIDERED TIMELY IF POSTMARKED OR RECEIVED IN PERSON OR ELECTRONICALLY ON THE NEXT BUSINESS DAY THAT IS NOT A SATURDAY, SUNDAY, OR LEGAL HOLIDAY. ANY REPORT DUE UNDER THESE PROVISIONS THAT IS POSTMARKED OR RECEIVED AFTER THE DUE DATE WILL BEAR PENALTIES AS PROVIDED IN 8-79-104 (1), C.R.S., UNTIL PROPERLY FILED ON PRESCRIBED DIVISION FORMS USING DIVISION-APPROVED REPORTING METHODS.

7.2.5 Reporting Methods. QUARTERLY REPORTS OF PREMIUMS OWED MAY BE SUBMITTED IN PERSON, BY MAIL, BY FACSIMILE MACHINE, OR BY DIVISION-APPROVED ELECTRONIC MEANS. ~~At the discretion of the division, Quarterly reports of wages paid to workers may~~ MUST be submitted in person, by mail, by facsimile machine, ~~OR~~ by division-approved electronic means UNLESS A WAIVER TO SUBMIT SUCH REPORTS IN PERSON, BY MAIL, OR BY FACSIMILE MACHINE HAS BEEN GRANTED BY THE DIVISION.

- .1 WAIVER OF THE REQUIREMENT TO FILE QUARTERLY REPORTS OF WAGES PAID TO WORKERS BY DIVISION-APPROVED ELECTRONIC MEANS WILL BE GRANTED ONLY ON A LIMITED BASIS AND ONLY IF THE EMPLOYER CAN DEMONSTRATE, TO THE SATISFACTION OF THE DIVISION, THAT SUCH MEANS OF REPORTING CREATES AN UNDUE BURDEN ON THE EMPLOYER.
- .2 WAIVER OF THE REQUIREMENT TO FILE QUARTERLY REPORTS OF WAGES PAID TO WORKERS BY DIVISION-APPROVED ELECTRONIC MEANS WILL ONLY BE GRANTED TO AN EMPLOYER ONCE AND WILL BE VALID ONLY FOR A ONE-YEAR PERIOD COMMENCING WITH THE DATE OF ISSUANCE OF SAID WAIVER.