421.15a Apportioned quarterly payments; interest on contribution obligation not required; failure to make payment.

Sec. 15a. (1) The unemployment agency shall not collect interest on a contribution obligation that an employer pays through apportioned quarterly payments, if the employer meets the requirements of section 13(3) and has remitted the following amounts or more each quarter by the date established for each quarterly filing:

(a) First quarter - 25% of the total obligation incurred in the first quarter.
(b) Second quarter - the obligation incurred in the second quarter plus 25% of the total obligation for the first quarter.
(c) Third quarter - the obligation incurred in the third quarter plus 25% of the total obligation for the first quarter.
(d) Fourth quarter - the obligation incurred in the fourth quarter plus 25% of the total obligation for the first quarter.

(2) If an employer fails in any quarter to pay in full, by the due date of the tax payment for that quarter, the percentage of the tax deferred from the first quarter as described in subsection (1), the unemployment agency may collect interest at the rate specified in section 15 on the amount of the deferred tax that is due in that quarter and unpaid.


Compiler's note: Former MCL 421.15a, which pertained to legal representation of state and commission by attorney general, was repealed by Act 251 of 1951, Imd. Eff. June 17, 1951.