



REQUIREMENT C WAIVER CORRECTIVE ACTION PLAN

State Form 53034 (12-21)
INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT

Confidential record pursuant To IC 4-1-16, IC 22-4-19-6

Indiana Code § 22-4-11-2: Increased Contribution Rate

Employers are required to pay unemployment insurance contributions in the form and manner required by the Department. Ind. Code § 22-4-29-1. For each year, the Department determines contribution rate applicable to each employer. Ind. Code § 22-4-11-2(a). The rate is increased by 2% “unless all required contributions and wage reports have been filed within thirty-one (31) days following the computation date and all contributions, penalties, and interest due and owing by the employer or the employer’s predecessor for periods before and including the computation date have been paid” by the date specified by the Department. *Id.* at (c). “The department or the department’s designee may waive the imposition of rates under this subsection if the department finds the employer’s failure to meet the deadlines was for excusable cause.” *Id.*

The Department may waive this increased rate only if: (1) the employer or the employer’s agent requests the waiver via e-mail to the Agency at DWDESSCommunications@dwd.IN.gov no later than December 31 of the year for which the waiver is being requested; (2) the employer has filed an accurate report in the form and manner prescribed by the Department for each quarter the employer was required to file; (3) the employer and any predecessors of the employer have no outstanding liability for unemployment insurance contributions, interest, penalties, costs or special charges; and (4) the Department determines the failure to timely pay all outstanding contributions, penalties, and interest was due to excusable neglect.

The Department may find the failure to pay was caused by excusable neglect if the failure was caused by:

- Acts of nature; God; terrorism; or war;
- Death or incapacitation of an owner or preparer;
- Theft, embezzlement, or deceit by a responsible party, fiduciary, or trusted employee;
- ESS unavailable / widespread internet outages (not including employer password issues);
- Administrative errors by employees or agents of the employer;
- Filing in a manner other than that required by the Department while an initial request for an alternative method is pending;
- Error by the Department;
- Reliance on a third-party provider.

This list is not intended to be all inclusive as each request is evaluated on the merits and documentation provided by the employer. Lack of knowledge or understanding of the filing or payment requirements do not meet the standard for waiver approval. The Department may issue a waiver conditioned upon the employer and/or employer’s agent’s adherence to a corrective action plan. Failure to adhere to the corrective action plan may result in rescission of the waiver or denial of future waiver requests.

If the employer has applied for a waiver of an increased unemployment contribution rate and has been directed to submit a corrective action plan, complete and submit this form with required signatures to: DWDESSCommunications@dwd.IN.gov.

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|---|--|
| Waiver Year | SUTA Account Number |
| Waiver Request Submitted to DWD Date (mm,dd,yyyy) | Corrective Action Plan Submitted Date (mm,dd,yyyy) |
| Employer Name | |
| Third-Party Agent Name (if applicable) | |

PLAN INFORMATION

What action will the employer or third-party provider take to prevent future delinquency?

| | | |
|--|------------------------------|-----------------------------|
| Does the employer agree to pay all future assessments in full? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does the employer agree to file all reports on or before the due date? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does the employer understand the appeal / disputes process? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does the employer understand that failure to file timely reports and pay all assessments in full during the current calendar year may result in their rate being returned to the penalty rate for the rate year indicated above? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does the employer agree that they received the merit rate delinquency notice as described in IC 22-4-11-2 and that they are not entitled to a new rate notice if they violate this corrective action plan? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

PREPARER'S INFORMATION

| | | |
|--------------|-------------------|--|
| First Name | Last Name | |
| Company Name | E-mail Address | |
| Signature | Date (mm,dd,yyyy) | |

RESPONSIBLE PARTY'S INFORMATION

| | | |
|------------|-------------------|--------------|
| First Name | Last Name | |
| Title | Email Address | Phone Number |
| Signature | Date (mm,dd,yyyy) | |