

Statutory Fees, Interest, Penalties and Fines

The Connecticut Department of Labor is governed by state and federal laws that require fees, interest, penalties, and fines in certain circumstances applicable to Connecticut Unemployment Insurance Taxes. The following is a complete list of the type of late charge or fine, the relevant Connecticut General Statute (CGS) and the amount.

<u>Type</u>	<u>CGS</u>	<u>Amount</u>
Late Filing Fee	31-225a(j)(3)	\$25.00
Interest on unpaid taxes as of due date	31-265	1% per month
Penalty on unpaid taxes 30 days from due date	12-35	\$50 or 10% of balance, whichever is greater
Untimely Registration Civil Penalty	31-223(h)	\$50.00
Non-Electronic Registration Civil Penalty	31-223(h)	\$50.00
Untimely Notice of Acquisition Civil Penalty	31-223(h)	\$50.00
Non-Electronic Notice of Acquisition Civil Penalty	31-223(h)	\$50.00
SUTA Dumping Penalty/Fine	31-223b(d)(1); 31-223b(e)	Penalty tax rate of 2% for four years, plus a maximum \$2000 fine.
Willful Failure to Declare Payment of wages Penalty	31-273(e)	10% of additional taxes due, plus, requirements to pay taxes at the maximum rate for up to 4 years.

For assistance, please contact the Delinquent Account Unit at DOL.DelinquentAccounts@ct.gov