

TITLE 8: FAMILY LAW AND PROBATE
DIVISION 1: DOMESTICS RELATIONS

§ 19305. Means to Report.

(a) Employers may report by delivering or mailing a copy of the employee's W-4 form or W-9 form or any other document that contains the required information, transmitting the required information by electronic or magnetic means in a compatible format that will result in timely reporting.

(b) If an employer transmits information magnetically or electronically, the employer shall submit the report:

(1) twice a month; and

(2) not less than 12 days or more than 16 days apart.

(c) If an employer makes a report by mail, the date of making the report is the postmark date if the report is mailed in the United States with First Class postage and is addressed as the Director provides.

Source: PL 20-60 § 3 (June 14, 2018), modified.

Commission Comment: The Commission inserted an apostrophe in "employees" in (a); changed "month, and" to "month; and" in (b)(1); and changed "twelve (12)" to "12" and "sixteen (16)" to "16" in (b)(2) pursuant to 1 CMC § 3806(g).