

Successor and predecessor employers, special rules on transfer of rates and experience

If an employer transfers all or a portion of its business to another employer and, at the time of transfer, there is substantially common ownership, management or control of the two employers, the histories of the employers will be combined.

Employers that are no longer required to file quarterly wage reports

You may stop filing reports if you have:

- closed your business and will have no further payroll
- sold your business and will have no further payroll

This information needs to be submitted in writing and should include the date the business closed or was sold and the name and address of the new owner. The OES-24, Termination of Business in Whole or Part can be completed to close the account with or without a new owner.