

Scenario 2	Total wages	Taxable wages
First quarter 2009	\$5,000.00	\$5,000.00
Second quarter 2009	\$3,200.00	\$3,200.00
Third quarter 2009	\$8,350.48	\$6,000.00
Fourth quarter 2009	\$5,500.00	\$0.00
2009 total	\$22,050.48	\$14,200.00

Scenario 3	Total wages	Taxable wages
First quarter 2009	\$2,348.00	\$2,348.00
Second quarter 2009	\$3,200.00	\$3,200.00
Third quarter 2009	\$2,500.00	\$2,500.00
Fourth quarter 2009	\$5,500.00	\$5,500.00
2009 total	\$13,548.00	\$13,548.00

Definition of “file” (Section 1-224, Oklahoma Employment Security Act)

When any document is required to be filed by the provisions of the Oklahoma Employment Security Act or the rules promulgated under the authority of the Act with the Oklahoma Employment Security Commission, any of its representatives or the Board of Review for the Oklahoma Employment Security Commission, the term "file," "files" or "filed" shall be defined as follows.

- Hand-delivered to the central administrative office of the Oklahoma Employment Security Commission by the close of business on or before the date due
- Telefaxed to the telefax number indicated on the determination letter, order or other document issued by of the Oklahoma Employment Security Commission by midnight on or before the date due. Timely telefaxing shall be determined by the date and time recorded by the OESC telefax equipment

Penalties for not filing required reports or not paying contributions by the due date

To assure compliance with the Oklahoma Employment Security Act and avoid the extra expense connected with obtaining and processing delinquent reports, the Act provides for the following penalties which attach to reports and payments not submitted when due.

- A penalty is assessed for failure to file Form OES-3, Employer's Contribution Report in the amount of \$100 plus 10 percent of the contribution due if the report is not filed within 15 days of Notice of Non-Receipt. Interest accrues at 1 percent per month on past due contributions.