

(C) AN EMPLOYER MAY NOT DEDUCT ANY PAYMENT MADE UNDER SUBSECTION (A) OR (B) OF THIS SECTION FROM THE WAGES OF AN EMPLOYEE.

(D) AN EMPLOYER SHALL MAKE THE PAYMENT REQUIRED UNDER THIS SECTION TO THE SECRETARY ON A PERIODIC BASIS AS DETERMINED BY THE SECRETARY.

8.5-105.

(A) FAILURE TO REPORT IN ACCORDANCE WITH § 8.5-103 OF THIS TITLE OR SHALL RESULT IN THE IMPOSITION BY THE SECRETARY OF A CIVIL PENALTY OF \$250 FOR EACH DAY THAT THE REPORT IS NOT TIMELY FILED.

(B) FAILURE TO MAKE THE PAYMENT REQUIRED UNDER § 8.5-104 OF THIS TITLE SHALL RESULT IN THE IMPOSITION BY THE SECRETARY OF A CIVIL PENALTY OF \$250,000.

8.5-106.

(A) IN THIS SECTION, "HEALTH INSURANCE BENEFITS" INCLUDES PAYMENTS FOR MEDICAL CARE, PRESCRIPTION DRUGS, VISION CARE, MEDICAL SAVINGS ACCOUNTS, AND ANY OTHER COSTS TO PROVIDE HEALTH BENEFITS, AS DEFINED IN § 213(D) OF THE INTERNAL REVENUE CODE.

(B) ON OR BEFORE MARCH 15 OF EACH YEAR, THE SECRETARY SHALL REPORT TO THE GOVERNOR AND, IN ACCORDANCE WITH § 2-1246 OF THE STATE GOVERNMENT ARTICLE, TO THE GENERAL ASSEMBLY ON:

(1) THE NAME OF EACH NONPROFIT AND FOR PROFIT EMPLOYER WITH 10,000 OR MORE EMPLOYEES IN THE STATE;

(2) THE EMPLOYER'S DEFINITION OF FULL-TIME EMPLOYEE AND PART-TIME EMPLOYEE;

(3) THE NUMBER OF FULL-TIME EMPLOYEES;

(4) THE NUMBER OF FULL-TIME EMPLOYEES ELIGIBLE TO RECEIVE HEALTH INSURANCE BENEFITS;

(5) THE NUMBER OF FULL-TIME EMPLOYEES RECEIVING HEALTH INSURANCE BENEFITS FROM THE EMPLOYER;

(6) THE SOURCE OF HEALTH INSURANCE BENEFITS FOR THOSE ELIGIBLE FULL-TIME EMPLOYEES NOT RECEIVING HEALTH INSURANCE BENEFITS THROUGH AN EMPLOYER SUBJECT TO REPORTING UNDER THIS TITLE;

(7) THE NUMBER OF PART-TIME EMPLOYEES;

(8) THE NUMBER OF PART-TIME EMPLOYEES ELIGIBLE TO RECEIVE HEALTH INSURANCE BENEFITS;

(9) THE NUMBER OF PART-TIME EMPLOYEES RECEIVING HEALTH INSURANCE BENEFITS FROM THE EMPLOYER; AND