(3) ON REQUEST, AN EMPLOYING UNIT WHO SUBMITS A SEPARATION NOTICE UNDER THIS SUBSECTION ALSO SHALL SUBMIT TO THE SECRETARY A REPORT OF THE WAGES OF ANY OF ITS EMPLOYEES.

(B) MASS LAYOFFS.

- (1) AN EMPLOYING UNIT SHALL SUBMIT TO THE SECRETARY A SINGLE NOTICE FOR A GROUP OF EMPLOYEES IF THE EMPLOYING UNIT LAYS OFF AT LEAST 25 EMPLOYEES FOR THE SAME REASON AT OR ABOUT THE SAME TIME IN A SINGLE ESTABLISHMENT FOR A PERIOD THAT IS PERMANENT, INDEFINITE, OR EXPECTED TO EXCEED 7 DAYS.
 - (2) A NOTICE UNDER THIS SUBSECTION SHALL:
 - (I) STATE THE REASON FOR THE LAYOFF; AND
- (II) LIST THE NAME AND SOCIAL SECURITY NUMBER OF EACH EMPLOYEE WHOM THE LAYOFF AFFECTS.
 - (C) LABOR DISPUTES.
- (1) AN EMPLOYING UNIT SHALL SUBMIT TO THE SECRETARY A SINGLE NOTICE FOR A GROUP OF EMPLOYEES WHO BECOME UNEMPLOYED BECAUSE OF A LABOR DISPUTE.
 - (2) A NOTICE UNDER THIS SUBSECTION SHALL:
- (I) STATE THE EXISTENCE OF THE LABOR DISPUTE WITHOUT ANY STATEMENT ABOUT THE NAȚURE OF THE DISPUTE; AND
- (II) LIST THE NAME AND SOCIAL SECURITY NUMBER OF EACH EMPLOYEE WHOM THE LABOR DISPUTE AFFECTS.
 - (D) EXEMPTION.

IF THE SECRETARY FINDS THAT THE CHARACTER OR TYPE OF EMPLOYMENT MAKES APPLICATION OF THIS SECTION TO A CLASS OF EMPLOYERS UNREASONABLY ONEROUS OR IMPRACTICAL, THE SECRETARY BY REGULATION MAY EXEMPT THE CLASS FROM THE REQUIREMENTS OF THIS SECTION.

(E) PENALTY.

AN EMPLOYER THAT FAILS TO SUBMIT A SEPARATION NOTICE OR REPORT OF WAGES UNDER SUBSECTION (A) OF THIS SECTION IS SUBJECT TO A PENALTY OF \$15 FOR EACH NOTICE UNLESS THE SECRETARY WAIVES THE PENALTY FOR CAUSE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first through the fifth and the seventh through the ninth sentences of former Art. 95A, § 12(g)(3).