

(ii) list the name and social security number of each employee whom the layoff affects.

(c) (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 nature of the dispute; and

(ii) list the name and social security number of each employee whom the labor dispute affects.

(d) 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) (1) 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.

(2) AN EMPLOYER THAT SUBMITS A CHECK OR OTHER NEGOTIABLE INSTRUMENT RETURNED FOR INSUFFICIENT FUNDS IN PAYMENT OF ANY PENALTY UNDER THIS SUBSECTION IS SUBJECT TO AN ADDITIONAL PENALTY OF \$25.

8-629.

(a) If an employing unit fails to submit a contribution and employment report under § 8-626 of this subtitle, the Secretary:

(1) may assess the penalty imposed under that section; and

(2) shall mail written notice of the assessment to the employer at the last known address of the employer or otherwise deliver the notice.

(b) If an employing unit fails to submit a separation notice under § 8-627 of this subtitle, the Secretary:

(1) may assess the penalty imposed under that section; and

(2) shall mail written notice of the assessment to the employer at the last known address of the employer or otherwise deliver the notice.

(c) (1) If an employing unit submits a report for determination of the amount of contributions due under this title but fails to pay the contributions or interest, the Secretary:

(i) may assess the amount of contributions or interest due on the basis of the information in the report;