**Section 2765.15 Liability For The Entire Year**

If the liability for the payment of contribution first attaches at any time during the calendar year, contributions are payable on the taxable amount of all the wages paid for the entire year. The contributions are due and payable on or before the last day of the month following the quarter in which the employer becomes liable. For example, if the 20th week in which one or more persons are employed or $1500 in wages are paid for the first time, falls in the third calendar quarter, contributions are payable on all the taxable wages paid during the first three quarters of the year and are due on or before October 31.