

Organization Information Extracted from: sections 206.5A–206.5B.docx

****PART 1: Information for ROPSSA****

Section 206.5 A: Partnerships

In a partnership or a joint venture, at least one partner shall be reported as the owner for purposes of reporting remuneration as in Section 204. The other partner may be reported as an employee, as an owner, or not reported, consistent with any written partnership agreement.

Section 206.5 B: Corporations

(a) An officer of a corporation is an employee of a corporation, regardless of performance of services, provided that the wages received are for holding corporate office. A director is not an employee of a corporation.

(b) For a corporation with at least one employee, only the remuneration of employees is required to be reported.

(c) Reporting: A corporation shall have one month from the end of each quarter to file their Social Security contributions report. Any reports received more than one month from the end of the quarter shall be deemed delinquent.

General Information:

- The manual does not specify any information that applies exclusively to ROPSSA or HCF. Therefore, the general information provided above applies to both organizations.