

## 2023 Kansas Statutes

**44-758. Lessor employing units and client lessees; liability for contributions on wages for services performed for client lessees; reports and records.** (a) Any employer or any individual, organization, partnership, corporation or other legal entity that is a lessor employing unit, as defined by K.S.A. 44-703(ff), and amendments thereto, shall be liable for contributions on wages paid by the lessor employing unit to individuals performing services for client lessees. Any client lessee shall be jointly and severally liable for any unpaid contributions, interest and penalties due under this law from any lessor employing unit attributable to wages for services performed for the client lessee by employees leased to the client lessee. The lessor employing unit shall keep separate records and submit separate quarterly contributions and wage reports for each client lessee.

(b) Any lessor employing unit that is currently engaged in the business of leasing employees to client lessees shall comply with the provisions of subsection (a) prior to October 1, 1990.

(c) The provisions of this section shall not be applicable to private employment agencies that provide temporary workers to employers on a temporary help basis, provided the private employment agencies are liable as employers for the payment of contributions on wages paid to temporary workers so employed.

(d) This section shall be construed as part of the employment security law.

**History:** L. 1990, ch. 186, § 1; L. 2021, ch. 92, § 22; May 13.