§ 575. Maintenance, audit, and report of remuneration and employment records. 1. Requirements. Every employer shall keep a true and accurate record of each person employed by him, the name and social security account number, and the amount of remuneration paid to each, and such other records as are necessary under this article in the manner prescribed by regulations of the commissioner and shall furnish to the commissioner, upon demand, a sworn statement of the same. Such records, together with all other records reflecting or bearing upon them, shall be open to inspection at any time and as often as may be necessary to verify the number of employees, the periods of their employment, and the amount of their remuneration. Every employer shall report information from such records at such time and in such manner as the commissioner may by regulation prescribe. Any employer who shall violate any of the provisions of this section or who shall wilfully falsify any record which he is required to maintain or who shall wilfully file a false report shall be guilty of a misdemeanor.

4. Collection and disposition of penalties. Any penalty pursuant to the provisions of this section shall be assessed, collected, and paid into the fund in the same manner as if it were a deficiency, in accordance with the provisions of this title.