§ 596. Claim filing, registration, and reporting. 1. Claim filing and certification to unemployment. A claimant shall file a claim for benefits in such manner as the commissioner shall prescribe. The claimant shall disclose whether he or she owes child support obligations, as hereafter defined. If a claimant making such disclosure is eligible for benefits, the commissioner shall notify the state or local child support enforcement agency, as hereafter defined, that the claimant is eligible.

A claimant shall correctly report any weeks of employment and any compensation received for such employment, including employment not subject to this article, and the weeks during which he or she was totally unemployed or partially unemployed and shall make such reports in accordance with such regulations as the commissioner shall prescribe.

2. Child support obligations. (a) The term "child support obligations" means obligations enforced pursuant to an approved plan under section four hundred fifty-four of the federal social security act. The term "state or local child support enforcement agency" means any agency of the state or a political subdivision thereof operating pursuant to such a plan.

(b) Notwithstanding the provisions of section five hundred ninety-five of this article, the commissioner shall deduct and withhold child support obligations from benefits payable to a claimant (including amounts payable by the commissioner pursuant to an agreement under any federal law providing for compensation, assistance, or allowances with respect to unemployment) in the amount specified by the claimant, the amount determined pursuant to an agreement between the claimant and the state or local child support enforcement agency submitted to the commissioner, or the amount required to be deducted and withheld through legal process, whichever amount is the greatest. Such amount shall be paid to the appropriate state or local child support enforcement agency, and shall be treated for all purposes as if paid to the claimant as benefits and paid by the claimant to such agency in satisfaction of the claimant's child support obligations. Each such agency shall reimburse the commissioner for the administrative costs attributable to child support obligations being enforced by the commissioner.

3. Uncollected overissuance of food stamps. (a) The term "uncollected overissuance of food stamps" has the meaning prescribed in section thirteen (c)(1) of the federal food stamp act of 1977. The term "appropriate state food stamp agency" means any agency of the state or a political subdivision thereof enforcing the collection of such overissuance.

(b) Notwithstanding the provisions of section five hundred ninety-five of this article, the commissioner shall deduct and withhold uncollected over issuances of food stamps from benefits payable to a claimant pursuant to section thirteen (c)(3) of the federal food stamp act of 1977; provided, however, that no agreement pursuant to this section shall reduce benefits by an amount in excess of the greater of ten percent of the weekly benefit amount or ten dollars, unless claimant specifically requests, in writing, to reduce benefits by a greater amount. Any amount deducted and withheld under this subdivision shall be paid to the appropriate state food stamp agency, and shall be treated for all purposes as if paid to the claimant as benefits and as if paid by the claimant to such agency in satisfaction of claimant's over issuance of food stamps coupons. To the extent permitted by federal law, the procedures for correcting overpayments shall be designed to minimize adverse impact on the claimant, and to the extent possible, avoid undue hardship.

(c) Each such agency shall reimburse the commissioner for the administrative costs incurred under this subdivision in a manner consistent with a memorandum of understanding as approved by the director of the division of the budget. Such reimbursement shall be consistent with federal law and regulations.

4. Registration and reporting for work. A claimant shall register as totally unemployed or partially unemployed with the department in accordance with such regulations as the commissioner shall prescribe. After so registering, such claimant shall report for work at the same local state employment office or otherwise give notice of continued total or partial unemployment as often and in such manner as the commissioner shall prescribe.

5. Part time work. Notwithstanding any other provisions of this article, a claimant who for reasons personal to himself or herself is unable or unwilling to work full time and who customarily worked less than the full time prevailing in his or her place of employment for a majority of the weeks worked during the applicable base period, shall not be denied unemployment insurance solely because the claimant is only seeking part time work. For purposes of this subdivision, "seeking part time work" shall mean the claimant is willing to work for a number of hours per week that are comparable to the claimant's part time work during the majority of time in the base period.

6. An individual filing a new claim for unemployment benefits shall, at the time of filing such claim, be advised that:

(a)(1) Unemployment benefits are subject to federal, state and local income tax;

(2) Requirements exist pertaining to estimated tax payments;

(3) The individual may elect to have federal and/or state income tax deducted and withheld from the individual's payment of unemployment benefits at the amount specified under the federal internal revenue code (26 U.S.C.A. 3402(p)(2)) and/or the state income tax withholding tax schedules as specified under the tax law and relevant regulations; and

(4) The individual shall be permitted to change a previously elected withholding status.

(b) Notwithstanding the provisions of section five hundred ninety-five of this article, the commissioner shall deduct and withhold federal and/or state income tax from benefits payable to an individual if such individual elects such withholding. Amounts deducted and withheld from unemployment benefits shall remain in the unemployment trust fund until transferred to the appropriate taxing authority as a payment of income tax.

(c) The commissioner shall follow all procedures specified by the United States department of labor, the federal internal revenue service, the state department of labor and the state department of taxation and finance pertaining to the deducting and withholding of income tax authorized under this subdivision.

(d) Amounts shall be deducted and withheld under this subdivision only after amounts are deducted and withheld for any overpayment of

unemployment benefits, child support obligations, food stamp over issuances or any other amounts required to be deducted and withheld under this article.

7. Notwithstanding the provisions of section five hundred ninety-five of this title, the commissioner shall deduct and withhold any overpayments established under this article or under any state or federal unemployment compensation program from benefits payable to an individual. No penalties or interest assessed pursuant to section five hundred ninety-four of this title may be deducted or withheld from benefits.