

RELIEF FROM CHARGES

UCP-22, Relief From Charges

UC-44F(3), Notice of Financial Determination

UC-44FR, Request for Relief from Charges

UC-44FR, Explanation

Request for Relief from Charges (Fill In Form)

UC-640, Monthly Notice of Compensation Charged

UC-640, Explanation

UC-45/45A/785, Employer's Notice of Application (Yellow Form)

UC-54(POS), Notice of Claimant Eligibility

REIMBURSABLE EMPLOYERS

UCP-16, Unemployment Compensation Information For Reimbursable Employers (Available upon request)

UC-150, Notice of Reimbursable Employers Of Compensation Charged

UC-150, Explanation

A. Under the provisions of Section 302(a)(3) of the PA UC Law, a base-year contributory employer has the right to file such an appeal. The employer must include the following information in the appeal: 1) Claimant's name and Social Security Number, 2) Employer's name and PA UC account number, 3) Date and type of determination, 4) Reason for appeal, and 5) Signature of employer or authorized representative.

All appeals from relief from charges determinations are processed by the Employer Services Section. All appeals should be mailed to Employers' Charge Appeals, P.O. Box 60155, Harrisburg, PA 17106-0155, or faxed to Employers' Charge Appeals at (717) 772-0398. Sending an appeal to a UC Service Center may cause a delay in processing the appeal.

8. Q. Will an Employer Services representative participate in the UC Referee hearing on relief from charges cases?

A. In most cases, an Employer Services representative will not attend UC Referee hearings on relief from charges cases. If, in a specific case, the Employer Services manager is of the opinion that the presence and participation of an Employer Services representative is essential to the appeal hearing, the Employer Services manager will arrange for a representative to participate in the proceedings.

9. Q. Under what conditions does a base-year employer receive credit for benefit charges made to their account?

A. Benefit charges to a base-year contributory employer's reserve account are credited and the employer is notified on a supplemental Form UC-640, Monthly Notice of Compensation Charged, under the following conditions: 1) Relief from charges granted, 2) Overpayment established against the claimant, 3) Revision of financial determination and percent of charge, 4) Redeposit of benefit checks, and 5) Erroneous charges. Reimbursable employers are notified of the credit on Form UC-150, Notice to Reimbursable Employers of Compensation Charged.

Due to processing procedures, there is frequently a delay (30 to 60 days) between the date on which an account is credited and the date on which the employer is notified of such credits on the UC-640.

10. Q. When a base-year employer files an appeal to a UC Service Center determination, is the employer considered to have automatically filed a request for relief from charges?

A. No. Although a base-year employer has appealed the UC Service Center determination issued on a former employee, the employer must still submit Form UC-44FR requesting relief from charges.

11. Q. Can a claimant's last employer (the separating employer) request relief from charges after a discharge, if the UC Service Center has already determined the claimant eligible, and the employer has not appealed the UC Service Center determination?

A. Yes. However, the employer should be aware that any determination on the request for relief from charges is based upon the UC Service Center determination on the claimant's separation. If the UC Service Center has determined the claimant was discharged for reasons other than willful misconduct, relief from charges will not be granted.

In discharge cases, the UC Law provides that relief from charges may be granted if the department finds that the claimant was separated from the most recent work for an employer due to being discharged for willful misconduct. An employer who wants relief from charges in a discharge separation must also pursue an appeal and reversal of the UC Service Center determination, as the determination on the request for relief from charges is contingent upon the determination on the separation.

To be timely filed, appeals to the UC Service Center determination must be filed before the expiration of the 15-day appeal period. The final date to appeal is listed on all UC Service Center determinations.

12. Q. Who can be contacted about further questions regarding relief from charges for employers?

A. Further inquiries should be directed to the Employer Services Section, P.O. Box 67504, Harrisburg, PA 17106-7504, telephone number (717) 787-4677.

Auxiliary aids and services are available upon request to individuals with disabilities. Equal Opportunity Employer/Program

RELIEF FROM CHARGES QUESTIONS & ANSWERS

The Pennsylvania Unemployment Compensation (UC) Law provides for "the systematic setting aside of financial reserves to be used as compensation for loss of wages by employees during periods when they become unemployed through no fault of their own." Employers' contributions, based on wages paid to employees in covered employment, establish a general fund from which compensation is paid to eligible claimants.

An account number is assigned to each contributory employer and a reserve account is established. This account is a record of contributions paid by the employer and benefit charges against such employer for unemployment compensation paid to former employees.

Section 213 of the PA UC Law provides reimbursable employers an annual opportunity to file an election to be eligible for relief from charges for UC benefits associated with base-year employment/wages for the same reasons a contributory base-year employer may obtain relief from charges. Upon approval of the election by the Office of UC Tax Services, the participating reimbursable employer is eligible to request relief from the UC benefit payments associated with base-year employment meeting the above-specified criteria, and otherwise chargeable to their account, on applications for benefits (claims) that are **effective within the calendar year for which the solvency fee is paid**, regardless of when the compensation is paid.



pennsylvania

DEPARTMENT OF LABOR & INDUSTRY

OFFICE OF UNEMPLOYMENT COMPENSATION BENEFITS

1. **Q.** What circumstances govern determinations regarding employers requesting relief from benefit charges?

A. Section 302 of the PA UC Law provides that employers may request relief from certain benefit charges. Upon receipt of a timely request, the Department of Labor & Industry can grant relief from charges for UC benefits that are paid to a claimant who 1) left work for the employer without good cause attributable to the employment, 2) was discharged by the employer for willful misconduct, 3) was separated from the employer for reasons that involve fault on the part of the claimant, 4) was discharged by the employer for failure to submit and/or pass a drug or alcohol test conducted pursuant to an established substance abuse policy, 5) is still working for the employer in a part-time job that is continuing without material change or, 6) was separated from the employer due to a cessation of business of 18 months or less caused by a disaster.

When a base-year employer requests relief from charges, the Employer Services Section of the department evaluates the claimant's separation from the claimant's most recent work for the employer. A base year is the first four of the last five completed calendar quarters prior to the quarter in which the claim was filed. All determinations to grant or deny relief from charges are under the jurisdiction of the Employer Services Section.

2. **Q.** How does a base-year employer request relief from charges?

A. When a former employee files an application for benefits (AB) and is determined financially eligible, each base-year contributory employer is sent Form UC-44FR, Request for Relief From Charges, with the attached Form UC-44F(3), Notice of Financial Determination. To request relief from charges, the employer should complete Form UC-44FR.

Note: Permanent lack of work separations do not qualify an employer for relief from charges, and it is not necessary to submit the UC-44FR in such cases.

Requests for relief from charges may also be made in writing with the following information included: 1) the employer's name and PA UC account number, 2) the claimant's name and Social Security Number, 3) the claimant's last day of work, 4) the reason for the claimant's separation and any supporting documentation, and 5) the signature of the employer or authorized representative.

Employers should mail their request for relief from charges to the Employer Services Section, P. O. Box 67504, Harrisburg, PA 17106-7504, or fax to (717) 772-0398. Such requests are considered filed as of the date postmarked. If the employer submits the UC-44FR to the Employer Services Section by fax, the request will be considered filed on the date it is sent to the Employer Services Section. Employers do not need to mail a request if a request was faxed.

3. **Q.** How much time is the employer allowed to file for relief from charges?

A. When the claimant's separation from a base-year employer is prior to or within seven days after the claimant's date of application for benefits, a timely request for relief from charges must be filed within 15 days from the date of the first eligible or conditionally eligible financial determination shown on the face of Form UC-44FR.

When the claimant's separation from a base-year employer occurs more than seven days after the claimant's application for benefits date during the existing benefit year, a request for relief from charges must be filed within 30 days following the claimant's last day of work for such employer. (A claimant's benefit year consists of the 52-week period beginning with the application for benefits date.)

In the above instances, if the last day to file a request for relief from charges falls on a Saturday, Sunday or holiday, the period for timely filing a request for relief from charges is extended to the first business day thereafter. Forms UC-44FR and UC-44F(3) reflect the extended period to file a timely request for relief from charges due to the period ending on a Saturday, Sunday or holiday.

A request for relief from charges filed after the time limitations prescribed above is considered "late." If the employer qualifies for relief from charges, "late" requests will be approved with an effective date of relief for weeks ending 15 days after the date the request was postmarked, or if faxed, the date it is faxed to the Employer Services Section.

4. **Q.** What does the Employer Services Section do when a request for relief from charges is received?

A. The Employer Services Section is responsible for reviewing requests for relief from charges under Section 302(a) of the PA UC Law to determine whether relief from charges may be granted to the employer(s). All circumstances surrounding the claimant's separation

from, or employment with, the requesting employer are considered in accordance with the applicable provisions of the Law. Upon expiration of all appeal periods, relief from charge determinations are final and effective through the end of the benefit year, unless limited relief is specified on the determination or the claimant is reemployed by the requesting employer during that benefit year.

When the employer requesting relief from charges is the separating employer or has indicated that the claimant is employed in continuing part-time work, the Employer Services Section must verify that the claimant's separation or employment information is consistent with the UC Service Center information to avoid conflicting determinations.

Employer Services representatives may request information from the UC Service Center, and once received, that information becomes part of the case file used in making the determination to grant or deny relief from charges.

5. **Q.** Is the UC Service Center informed when a determination is made by the Employer Services Section on the employer's request for relief from charges?

A. The UC Service Center is not informed when relief from charges is granted or denied. In these cases, only the employer will receive notification by way of Form UC-560, Notice of Determination on Request for Relief From Charges.

Information is provided on the reverse of Form UC-560 to notify employers of their rights and the procedure to appeal the determination.

6. **Q.** What if relief from charges is approved and contradictory evidence is received afterwards?

A. The approval of relief from charges is subject to revision if evidence is discovered within 15 days after the original determination and reveals that the claimant's employment status with the employer has changed subsequent to the approval of relief from charges.

When relief from charges is rescinded, the Employer Services Section issues a cancellation letter to the employer and reinstates benefit charges against the employer's account, if applicable.

7. **Q.** Does a base-year employer have the right to file an appeal from the Employer Services Section determination regarding relief from charges?



CLAIMANT:

SOC. SEC. NO:

AB DATE:

 ----- ATTENTION ATTENTION -----

 -- THESE REIMBURSABLE EMPLOYER --
 -- 44F'S ARE TO BE DELIVERED TO --
 -- THE MAILROOM --

NOTICE OF FINANCIAL DETERMINATION (EMPLOYER COPY)

THIS FINANCIAL DETERMINATION ALONE DOES NOT ENTITLE A CLAIMANT TO BENEFITS. AN EVALUATION OF THE EMPLOYMENT HISTORY ALSO WILL BE MADE TO DETERMINE WHETHER THE CLAIMANT MEETS THE REQUIRED ELIGIBILITY PROVISIONS OF THE LAW.

DETERMINATION AND APPEAL

This form constitutes a determination with regard to all financial matters referred to below. You may file an appeal from this determination if you do not believe it to be correct. An appeal must be filed by the "Last Date for Appeal" shown to the right. Appeal instructions are found on the reverse side of this form.

LAST DATE FOR APPEAL

EMPLOYEE SOC. SEC. ACCT. NO.		EMPLOYEE			DATE OF APPLICATION	BENEFIT YEAR ENDING DATE	BASE-YEAR PERIOD		FINANCIAL DECISION MAILING DATE							
							FROM	TO								
SERVICE CENTER	TYPE OF CLAIM	BASE-YEAR WAGES AND CREDIT WEEKS						TOTAL WAGES	CREDIT WEEKS	TOTAL OF ALL EMPLOYERS		HIGH QTR. WAGES	YOUR PERCENT CHARGE			
		WHILE IN YOUR EMPLOY:		QUARTERLY WAGES		WAGES				CR.WKS.						
									UNEMPLOYMENT COMP. PAYABLE		DEPENDENT'S ALLOWANCE		ELIG. CODE			
								SEQUENCE NUMBER	WKLY RATE	X	MAX. WKS	=		MAX. ENT.	NO. DEFS.	WKLY AMT

EXPLANATIONS

BASE YEAR - The first four of the last five completed calendar quarters preceding the date of application.

CREDIT WEEK - Any calendar week within the base year in which \$50 or more gross was earned, regardless when paid.

WAGES - Wages are reported when paid, regardless of when earned.

ELIGIBILITY CODES

- 1 - Eligible
- 2 - Ineligible, no wages
- 3 - Ineligible, insufficient wages
- 6 - Ineligible, 20% of wages not outside of the high quarter
- 7 - Conditionally eligible monetary, to be verified by the UC Service Center
- U - Ineligible, insufficient credit weeks



DEPARTMENT OF
LABOR & INDUSTRY
COMMONWEALTH OF PENNSYLVANIA

PA DEPARTMENT OF LABOR AND INDUSTRY
BUREAU OF UC BENEFITS AND ALLOWANCES
EMPLOYERS' CHARGE SECTION
P.O. BOX 67504
HARRISBURG, PA 17106-7504

25-33428

0 REVISED

REQUEST FOR RELIEF FROM CHARGES

CLAIMANT:

SOC. SEC. NO: 222-11-1123

EMPLOYER ACCOUNT NUMBER		EMPLOYERS' CHARGE SECTION P.O. BOX 67504 HARRISBURG, PA 17106-7504 FAX NO. 717/772-0398				LAST DATE FOR TIMELY REQUEST		FOR CO USE ONLY				
						07-02-03		07-02-03				
EMPLOYEE SOC. SEC. NO.	EMPLOYEE	DATE OF APPLICATION	BENEFIT YEAR ENDING DATE	BASE-YEAR PERIOD FROM TO		FINANCIAL DECISION MAILING DATE						
		06-08-03	06-05-04	01-01-02 12-31-02		06-17-03						
SERVICE CENTER	TYPE OF CLAIM	BASE-YEAR WAGES AND CREDIT WEEKS						HIGH QTR. WAGES	YOUR PERCENT CHARGE			
		WHILE IN YOUR EMPLOY: QUARTERLY WAGES				TOTAL WAGES	CREDIT WEEKS			TOTAL OF ALL EMPLOYERS WAGES CR.WKS.		
0993	UC	2-02 257.74				257.74		4,225.24 20	2,610 6			
BLOCKS FOR CO USE ONLY						UNEMPLOYMENT COMP. PAYABLE		DEPENDENT'S ALLOWANCE		ELIG. CODE		
						SEQUENCE NUMBER	WKLY. RATE	MAX. WKS.	MAX. ENT.		NO. DEP.	WKLY. AMT.
						1959018	106	26	2756	0 0	0	1

NOTE: LACK OF WORK separations DO NOT QUALIFY for relief. DO NOT RETURN THIS FORM—Read and retain for your records.

FOR SEPARATIONS OTHER THAN LACK OF WORK, FAILURE TO COMPLETE THIS COULD RESULT IN UNNECESSARY CHARGES TO YOUR UNEMPLOYMENT COMPENSATION ACCOUNT.

Section 302(a) of the PA UC Law allows you to request relief from unemployment compensation charge if an employee:

- Quit your employ without good cause attributable to the employment; or
- Was discharged from your employ for willful misconduct; or
- Was separated from your employ for reasons that involve fault on the part of the claimant; or
- Was discharged or temporarily suspended from your employ for failure to submit and/or pass a drug test conducted pursuant to an established substance abuse policy; or
- Is still working for you in a part-time job which is continuing without material change and was separated from another base-year employer; or
- Was separated from your employ due to a cessation of business of 18 months or less caused by a disaster. A disaster is defined as a fire, flood, or other physical occurrence, beyond the employer's control, caused naturally or accidentally.

TO REQUEST RELIEF FROM CHARGES, complete the reverse side of this form (UC-44FR) as instructed below. The enclosed Employer Information Sheet is available for further guidance, and the Employer Copy (UC-44F(3)) are for your retention.

1. COMPLETE QUESTION A and then COMPLETE THE SECTION on the reverse of this form, which best describes the reason you are requesting relief from charges. If needed, use extra paper and attach to this form.
2. SIGN and DATE this form on the reverse in the space provided.
3. MAKE A COPY of the completed form for your records.
4. MAIL or FAX your request to address above.

A. SEPARATION: Enter the last date the individual worked for you _____

B. QUIT:

1. Did the claimant quit ___ for personal non-work related reasons? ___ due to work related conditions?
PLEASE EXPLAIN: _____

2. Was the claimant in a layoff status at the time of separation? ___ YES ___ NO

If YES, complete (a) thru (e) below.

a. On what date was this individual laid off due to lack of work? _____

b. Was this layoff: ___ permanent? ___ temporary?

c. What approximate date of recall was given at the time of layoff? _____

d. On what date was the claimant actually recalled to work? _____

e. Was the claimant's failure to accept recall due to change of hours, job, location, pay reduction, etc?
___ YES (Please attach an explanation) ___ NO

3. Did the claimant retire? ___ YES ___ NO

C. DISCHARGE:

1. Explain fully the circumstances which caused the discharge and answer all questions in this section. _____

2. Was this the first offense? ___ YES ___ NO

3. Was the claimant warned? ___ YES ___ NO; If YES, when and how warned: _____

4. Was the claimant capable of doing the job properly? ___ YES ___ NO; Please explain: _____

5. What is the company policy regarding absenteeism/tardiness?

a. Give the date(s) and the claimant's reason(s) for absence/tardiness: _____

6. Was the claimant discharged for criminal activity outside of your employment? ___ YES ___ NO

a. Did the claimant's criminal activity adversely affect your business? ___ YES ___ NO; If YES, please explain: _____

7. Was the claimant discharged for failure to submit or pass a drug testing? ___ YES ___ NO

a. What is your established policy concerning drug test? _____

D. STILL WORKING:

1. Is the claimant employed by you on a ___ part time ___ temporary or ___ casual/intermittent basis?

2. How long has the claimant been working for you on this basis? _____

3. Have the claimant's hours/wages been reduced? ___ YES ___ NO If YES, give date and reason for reduction: _____

E. DISASTER:

1. What type of disaster occurred to cause the cessation of your business? ___ Flood ___ Fire ___ Other physical occurrence; Please explain: _____

2. Did the disaster occur at your place of business? ___ YES ___ NO; If NO, where did the disaster occur? _____

3. When did the disaster occur? _____

4. Expected date of business reopening, if known: _____

SIGNATURE

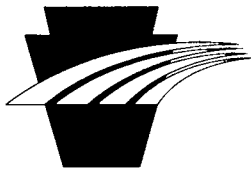
TITLE

PHONE NO.

DATE

REQUEST FOR RELIEF FROM CHARGES

EMPLOYER CHARGE SECTION PO BOX 67504 HARRISBURG, PA 17106-7504 PHONE: 717-787-4677 FAX NO: 717-772-0398 E-MAIL: UIEMPCHARGE@pa.gov	CLAIMANT: _____ SOCIAL SECURITY NUMBER: _____
SEPARATION:	Enter the last date the individual worked for you _____
QUIT:	1. Did the claimant quit <input type="checkbox"/> for personal non-work reasons? <input type="checkbox"/> due to work related conditions? 2. Was the claimant in a layoff status at the time of separation? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete (a) thru (e) below. a. On what date was this individual laid off due to lack of work? _____ b. Was this layoff: <input type="checkbox"/> permanent? <input type="checkbox"/> temporary? c. What approximate date of recall was given at the time of layoff? _____ d. On what date was the claimant actually recalled to work? _____ e. Was the claimant's failure to accept recall due to change of hours, job, location, pay reduction, etc? <input type="checkbox"/> YES (Please attach an explanation) <input type="checkbox"/> NO Explanation, if answer was YES: _____ 3. Did the claimant retire? <input type="checkbox"/> YES <input type="checkbox"/> NO
DISCHARGED:	1. Explain fully the circumstances which caused the discharge and answer all questions in this section. _____ 2. Was this the first offense? <input type="checkbox"/> YES <input type="checkbox"/> NO 3. Was the claimant warned? <input type="checkbox"/> YES <input type="checkbox"/> NO; If YES, when and how warned: _____ 4. Was the claimant capable of doing the job properly? <input type="checkbox"/> YES <input type="checkbox"/> NO; Please explain: _____ 5. What is the company policy regarding absenteeism/tardiness? _____ a. Give the date(s) and the claimant's reason(s) for the absence/tardiness: _____ 6. Was the claimant discharged for criminal activity outside of your employment? <input type="checkbox"/> YES <input type="checkbox"/> NO a. Did the claimant's criminal activity adversely affect your business: <input type="checkbox"/> YES <input type="checkbox"/> NO; If YES, please explain: _____ 7. Was the claimant discharged for failure to submit or pass a drug/alcohol test? <input type="checkbox"/> YES <input type="checkbox"/> NO a. What is your established policy concerning a drug/alcohol test? _____
STILL WORKING:	1. Is the claimant employed by you on a <input type="checkbox"/> part time <input type="checkbox"/> temporary or <input type="checkbox"/> casual/intermittent basis? 2. How long has the claimant been working for you on this basis? _____ 3. Have the claimant's hours/wages been reduced? <input type="checkbox"/> YES <input type="checkbox"/> NO. If YES, give date and reason for reduction: _____
DISASTER:	1. What type of disaster occurred to cause the cessation of your business? <input type="checkbox"/> Fire <input type="checkbox"/> Flood <input type="checkbox"/> Other physical occurrence; Please explain: _____ 2. Did the disaster occur at your place of business? <input type="checkbox"/> YES <input type="checkbox"/> NO: If No, where did the disaster occur? _____ 3. When did the disaster occur? _____ 4. Expected date of business reopening, if known: _____
OTHER:	_____
EMPLOYER NAME: _____ ADDRESS: _____ PHONE: _____ FAX: _____	EMPLOYER UC ACCOUNT NO: _____ SIGNATURE : _____ TITLE: _____ DATE: _____



PA DEPARTMENT OF LABOR AND INDUSTRY
 EMPLOYERS' CHARGE SECTION
 PO BOX 67504
 HARRISBURG, PA 17106-7504

DEPARTMENT OF
LABOR & INDUSTRY
 COMMONWEALTH OF PENNSYLVANIA

MONTHLY NOTICE OF COMPENSATION CHARGED

PENNSYLVANIA EMPLOYER ACCOUNT NO.

MAILING DATE

Dear Employer:

This is a notice of benefit charges and credits to your Unemployment Compensation account. This is **NOT** a bill to be paid. It is sent to you in accordance with the provisions of Section 301(e) of the Pennsylvania Unemployment Compensation Law. Retain this notice for your records.

Listed on this notice are the names of former or present employees who have been paid unemployment compensation. Entries on this form display weeks of unemployment for which compensation has been paid, the amount paid, and the amount specifically charged to your account as a result of the payment. If you are a contributory employer, the net total of all amounts on your charge notices will be used in determining your contribution rate in future years.

EXPLANATION OF ENTRIES

COLUMN 4 - A B DATE (Application for Benefits Date) The claimant may draw benefits for weeks of regular unemployment which fall within 52 weeks from this date. Benefits may be paid beyond this 52 week period when an Extended Benefit period is in effect.

COLUMN 5 - COMP. WEEK ENDING DATE (Compensable Week Ending Date) The Saturday date ending the seven day period for which compensation was paid to the claimant.

COLUMN 6 - DATE COMP. PAID The date on which compensation was paid.

COLUMN 7 - AMOUNT PAID Amount of compensation paid for the week including dependent's allowance, if applicable. **+5 or +8 indicates the amount of dependent's allowance. * indicates a partial week of benefits. ** indicates an adjustment of compensation paid.**

COLUMN 8 - % OF CHARGE The percentage of compensation charged to your account. **N/C indicates no charge.**

COLUMN 9 - AMOUNT CHARGED The amount of compensation charged or credited to your account. This amount is computed by multiplying the entry in COLUMN 7 by the entry in COLUMN 8. **CR indicates a credit against previous charges to your account.**

COLUMN 10 - ADJ. CODE Credit or Debit code, when applicable, as follows:

CREDIT CODES

- 01 Overpayment
- 02 Check Redeposit
- 03 Incorrect Charge
- 04 Eligible Decision Reversed
- 05 Financial Determination Revised
- 06 Partial Transfer
- 07 Voluntary Quit - Relief Approved
- 08 Part-Time Employment - Relief Approved
- 09 Willful Misconduct - Relief Approved

DEBIT CODES

- 90 Relief from Charge Rescinded
- 91 Duplicate Credit of an Extended Benefit Payment
- 92 Offset of a Duplicate Credit, Overpayment Credit, or a UC-150 Non-charge Credit
- 93 New Account Added to Claim
- 94 Increase of Percentage of Charge
- 95 Decrease or Cancellation of Overpayment
- 96 Debit to Offset Erroneous Credit
- 97 Credit Balance Debit
- 98 Partial Transfer Debit
- 99 Overpayment Credit Error

COLUMN 11 - OFFICE NUMBER Office where claim was filed. (Refer to list on back of page.)

FISCAL YEAR - The fiscal year in which the compensation was paid. The fiscal year begins on July 1, extends through June 30 of the following year, and is designated by the latter year.

(See reverse for additional information)

REVIEW CHARGES TO YOUR ACCOUNT TO PROTECT YOUR TAX RATE AND PREVENT FRAUD

Protests concerning this notice must be filed within 90 days from the mailing date appearing on the next page. You can not base a later appeal of your contribution rate on the accuracy of this notice unless you file a protest. Any protest must be made in writing, setting forth in detail the items to which you take exception and the reason for the exception.

Contact the UC Service Center for the claimant if:

- You have additional information regarding the claimant's separation which you have not previously supplied to the UC Service Center and want to have considered with regard to the claimant's eligibility to collect benefits.
- You have paid the claimant any earnings (including vacation pay, holiday pay, separation pay, pension, etc.) for the period which the claimant received benefits and which were not previously reported when the benefits were paid. **(A claimant may earn up to 40% of the weekly benefit amount (WBA) for any given week without any reduction in benefits.)**
- You have questions regarding the payment of dependent's allowance paid to the claimant.
- You want to notify the UC Service Center that a claimant may have refused an offer of work. The law provides that an employer must notify the UC Service Center, in writing, within seven days after making an offer of employment.

RELIEF FROM CHARGE REQUESTS

If you want to request relief from charges, complete and mail Form UC-44FR, Request for Relief from Charges, which was provided to you with Form UC-44F(3), Notice of Financial Determination.

If you have been granted relief from charges for a claimant, and charges appear on this notice, **allow 60 days from the decision mailing date on the determination for the processing of credits to your account.**

FOR REIMBURSABLE EMPLOYER: Political subdivisions and Internal Revenue Code (IRC) Section 501(c)(3) nonprofit employers have a choice between the contributory and the reimbursable methods. The employers who elect the reimbursable method are required to reimburse the UC Fund for all regular benefits, which are attributable to service with the employer, and for one-half of the extended benefits paid. The reimbursable employer, who has elected to pay the solvency fee and participate in the relief from charge option, would follow the same guidelines as listed for contributory employers above. Reimbursable employers are not automatically eligible for relief from charges. They may elect to participate in a relief from charges option at the beginning of each year by paying the solvency fee.

IMPORTANT: If you reemploy a claimant who later quits or is discharged from your employment during the benefit year, and you want to request relief from charges, a request must be filed based on the most recent reason for separation from employment. The request must be filed in writing within 30 days of the claimant's last day of work. **NO ADDITIONAL FORM WILL BE SENT TO YOU TO REQUEST RELIEF FROM CHARGES IN THIS SITUATION.**

QUESTIONS CONCERNING RELIEF FROM CHARGES OR BENEFIT CHARGES

Send questions regarding charges or requests for relief from charges in writing along with a photocopy of these charges to:

EMPLOYERS' CHARGE SECTION
P O BOX 67504
HARRISBURG, PA 17106-7504
(717) 787-4677

TO REPORT UNEMPLOYMENT COMPENSATION FRAUD CALL 1-800-692-7469.

SEND QUESTIONS REGARDING CLAIMANT ELIGIBILITY ISSUES such as separation, earnings, dependent's allowance, self employment, or possible refusal of work in writing to the appropriate UC SERVICE CENTER below.

MAILING DATE

MONTHLY NOTICE OF COMPENSATION CHARGED

EMPLOYER NAME:

PAGE:

PA EMPLOYER ACCOUNT NUMBER:

YOU HAVE NINETY DAYS FROM THE MAILING DATE TO FILE A PROTEST IN WRITING CONTESTING THIS NOTICE.
THIS IS NOT A BILL TO BE PAID - DO NOT RETURN THIS FORM

1. PLANT NUMBER	2. SOCIAL SECURITY NUMBER	3. CLAIMANT'S NAME	4. A B DATE			5. COMP. WEEK ENDING DATE			6. DATE COMP. PAID			7. AMOUNT PAID	8. % OF CHARGE	9. AMOUNT CHARGED	10. ADJ. CODE	11. OFFICE NUMBER	
			MO	DAY	YR	MO	DAY	YR	MO	DAY	YR						

RETAIN THIS NOTICE. IT IS YOUR RECORD OF CHARGES AND CREDITS TO YOUR ACCOUNT.
COMMONWEALTH OF PENNSYLVANIA DEPARTMENT OF LABOR AND INDUSTRY

READING FORM UC-640 – MONTHLY NOTICE OF COMPENSATION CHARGED

1. PLANT NUMBER	2. SOCIAL SECURITY NUMBER	3. CLAIMANT'S NAME	4. AB DATE			5. COMP. WEEK ENDING DATE			6. DATE COMP. PAID			7. AMOUNT PAID		8. % OF CHARGE	9. AMOUNT CHARGED	10. ADJ CODE	11. OFFICE NUMBER
			MO	DAY	YR	MO	DAY	YR	MO	DAY	YR						

Plant number of location where employee works (if applicable)

Employee Social Security Number and name

Effective Date of UC claim

Saturday date ending the seven-day period for which compensation was paid to the employee

Date on which compensation was paid (the month in which payment was made is the month of charge)

Percentage chargeable to your account

Amount of compensation charged or credited to your account

UC Service Center office number where claim was filed

Amount of compensation paid (+ dependents' allowances)

Credit & Debit Codes

Credit Codes:

- 01 Overpayment
- 02 Check Redeposit
- 03 Incorrect Charge
- 04 Eligible Decision Reversed
- 05 Financial Determination Reversed
- 06 Partial Transfer
- 07 Voluntary Quit - Relief Approved
- 08 Part-Time Employment - Relief Approved
- 09 Willful Misconduct - Relief Approved

Debit Codes:

- 90 Relief from Charge Rescinded
- 91 Duplicate Credit of an Extended Benefit Payment
- 92 Offset of a Duplicate Credit, Overpayment Credit, or UC-150 Non-charge Credit
- 93 New Account Added to Claim
- 94 Increase of % of Charge
- 95 Decrease or Cancellation of Overpayment
- 96 Debit to Offset Erroneous Credit
- 97 Credit Balance Debit
- 98 Partial Transfer Debit
- 99 Overpayment Credit Error

**EMPLOYER'S NOTICE OF APPLICATION
Request for Separation and Wage Information**

The individual identified below has filed a claim for unemployment compensation benefits. Complete this form as requested and return it to the address on the reverse in the enclosed envelope **WITHIN 4 BUSINESS DAYS**. Failure to reply within this period will result in a determination as to eligibility based on available facts. Your signature and the date signed are required on the bottom of this form.

PLEASE COMPLETE PARTS: A B C D

FOR LOCAL OFFICE USE ONLY				
Mailing Date	Renewal Date	LER	PGM	Seq. No.

Social Security No.	Claimant's Name	Badge No.
The claimant has indicated the reason for separation or partial unemployment as:		Date of Application

PART A

If applicable, list wages, hours worked, tips, and hours absent when work was available for the dates below. If none, check this block:

* If the employee was absent when work was available, give average hourly wage: \$ _____

Dates	Gross Wages Ernd. Ea. Day	Hrs. Worked Each Day	Tips and Gratuities	* Hours Absent
TOTAL				

PART B

What was the claimant's last day of work prior to: _____ ?
Please enter the date here: _____

Did the claimant earn \$ _____ or more during _____

YES NO; If NO, amount earned \$ _____

EMPLOYER'S
NAME AND
ADDRESS

PART C

- Last date worked (Complete if date is different from PART B above): _____
- Was the claimant hired for: Full Time? Part Time?
If part time, explain: _____
- Reason for Separation or Partial Unemployment: IMPORTANT - Please check the appropriate block below. If the employee was separated for reasons other than lack of work, provide an explanation below. If you indicate the reason for separation is employee misconduct, you must provide a full and detailed statement of the action(s) that resulted in termination of employment. This statement should be signed by a person with firsthand knowledge and must be accompanied by copies of relevant documentation such as time cards, personnel files, written warnings, employer's rules, medical statements, and statements of persons with firsthand knowledge of the events leading to the termination.
 Lack of Work Voluntary Quit Misconduct Other, explanation: (Use extra sheet if necessary)

- Will the claimant receive a pension payment? YES NO; If YES, amount \$ _____ Monthly Lump Sum
If YES, provide the effective date _____
- Educational Institutions and Educational Service Agencies: Does this individual have a contract or reasonable assurance of returning to work when school reopens? YES NO Reasonable assurance means that an individual who performs services for an educational institution or educational service agency in the first of two successive academic years or terms, or immediately prior to an established vacation or holiday closing, has a verbal, written or implied agreement to return to work for an educational institution or educational service agency in the same capacity and under substantially the same economic terms and conditions in the second of such academic years or terms immediately following the vacation or holiday period.

PART D

- What is the claimant's gross full time base wage? \$ _____ hr; \$ _____ day; \$ _____ week.
- Type of Separation: Permanent Partial Unemployment Temporary - enter expected date of recall _____
- Was the CLAIMANT PAID OR WILL HE/SHE BE PAID:
- For any days after his/her last day of work? YES NO; If YES, amount \$ _____ representing wages thru _____
- Holiday Pay? YES NO; If YES, amount \$ _____ holiday _____
- Vacation Pay? YES NO; If YES, amount \$ _____ payment date _____
If payment is for vacation shutdown or designated period, specify the period: from _____ to _____
- Will the claimant receive severance pay? YES NO
If yes, what is the total amount that will be received? \$ _____ per _____ (wk, mo, yr.)
- Remarks: _____

By my signature, I certify that the information that I have supplied is true and correct. I realize that the Pennsylvania Unemployment Compensation Law provides penalties for making false statements.

Date Signature Title Telephone No.

NO FURTHER NOTICE WILL BE ISSUED TO YOU UNLESS YOU HAVE INDICATED SOME LEGAL BASIS FOR THE DENIAL OF BENEFITS.



DEPARTMENT OF
LABOR & INDUSTRY
COMMONWEALTH OF PENNSYLVANIA

www.dli.state.pa.us

BUREAU OF UC BENEFITS AND ALLOWANCES

Office No.: Phone:

Claimant:
Social Security:
Application Date:
Date Mailed:

NOTICE OF CLAIMANT ELIGIBILITY

When the above-named applicant filed for unemployment compensation, you gave us information which raised a question relative to the applicant's entitlement to benefits.

This is to notify you that the applicant was subsequently employed by another employer, has since become unemployed, and is now eligible to receive benefits.

The relief from charges option(s) available to employers are as follows:

FOR CONTRIBUTING EMPLOYERS

If you are a base-year employer and have been granted relief from charges on the claimant's application for benefits as shown above, and the claimant has not returned to your employ, these payments will not affect your account. However, if you have not been granted relief from charges, and the claimant has not returned to your employ, your account will be charged unless you apply for and are granted relief from charges.

If you have not already filed for relief from charges and you wish to do so, submit (by mail or FAX) either the Form UC-44FR, Request for Relief from Charges, or a letter requesting relief from charges to: Employers' Charge Section, PO Box 67504, Harrisburg, PA 17106-7504 or FAX to (717)772-0398. Be sure that your request for relief from charges includes your PA Employer Account Number, the claimant's name and Social Security Number, the claimant's last day of work, and the reason for separation.

If you are not a base-year employer, no charges will be made against your account on the application for benefits, as shown above. If the claimant files another application for benefits in the future, and you are a base-year employer, you will receive proper notification and then you may request relief from charges.

FOR REIMBURSABLE EMPLOYERS

Political subdivisions and Internal Revenue Code (IRC) Section 501(c)(3) nonprofit employers have a choice between the contributory and reimbursable methods. The employers who elect the reimbursable method are required to reimburse the UC Fund for all regular benefits, which are attributable to service with the employer, and for one-half of the extended benefits paid. The reimbursable employer, who has elected to pay the solvency fee and participate in the relief from charge option, would follow the same guidelines as listed for contributory employers above. Reimbursable employers are not automatically eligible for relief from benefit charges. They may elect to participate in a relief from charges option at the beginning of each year by paying the solvency fee.

Sincerely,

UC Claims Representative

Auxiliary aids and services are available upon request to individuals with disabilities.
Equal Opportunity Employer/Program

UNEMPLOYMENT COMPENSATION INFORMATION FOR REIMBURSABLE ELIGIBLE EMPLOYERS



DEPARTMENT OF
LABOR & INDUSTRY
COMMONWEALTH OF PENNSYLVANIA

OFFICE OF UC TAX SERVICES

www.state.pa.us

PA Keyword: unemployment

THE INFORMATION IN THIS PAMPHLET IS DESIGNED TO INFORM EMPLOYERS OF THEIR RIGHTS AND RESPONSIBILITIES UNDER THE PENNSYLVANIA UNEMPLOYMENT COMPENSATION LAW. STATEMENTS IN THIS PAMPHLET ARE INTENDED FOR GENERAL INFORMATION ONLY AND ARE NOT TO BE CONSTRUED AS LEGAL INTERPRETATIONS OF THE LAW OR OF THE UNEMPLOYMENT COMPENSATION REGULATIONS.

Auxiliary aids and services are available upon request to individuals with disabilities.
Equal Opportunity Employer/Program

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THIS PAMPHLET

The purpose of this pamphlet is to provide general information regarding the two methods by which Pennsylvania employers eligible for reimbursable status may finance state Unemployment Compensation (UC) coverage for their employees, and includes related benefit information. Three types of employers are eligible for reimbursable status:

- Article X (Commonwealth Agency (State) accounts),
- Article XI (Internal Revenue Code Section 501(c)(3) non-profits) and
- Article XII (Political subdivisions).

The two methods of financing UC coverage are explained in detail starting on page 7.

UC Information

The UC program provides an income to people who become unemployed through no fault of their own. UC benefits are paid to individuals who are financially eligible, able and available for suitable work, and continue to be unemployed. The employer's financial responsibility for UC benefits paid to eligible claimants is based on their selected method of financing UC coverage. (See page 7, UC Financing Methods.)

The primary funding sources for benefits are the employer contribution (tax) and the employer repayment of UC benefit charges in lieu of contributions. The secondary funding source for benefits is the employee contribution (tax). These funding sources provide the means to pay benefits from the UC Trust Fund (Fund). The Federal Unemployment Tax Act (FUTA) pays for the program administration and the federal share of extended benefits, when applicable.

The PA UC Law (Law) is codified at 43 P.S. §751 et seq. and can be found on our Web site at www.state.pa.us, PA Keyword: unemployment.

GENERAL INFORMATION

Registration

The commonwealth of Pennsylvania (commonwealth) uses Form PA-100, *Pennsylvania Enterprise Registration Form and Instructions*, to register an enterprise for certain services and taxes administered by the Department of Labor and Industry (L&I) and the Department of Revenue (DOR). An enterprise is defined as any individual or organization that is subject to the laws of the

commonwealth including but not limited to a sole proprietorship, partnership, corporation, association, limited liability company (LLC), and restricted professional company (RPC). All enterprises that register with the commonwealth will be assigned an enterprise number.

All enterprises providing employment to one or more workers covered under the Law are required to register for UC purposes. The information supplied on Form PA-100 provides the basis for determining whether such employment is covered under the Law.

To download Form PA-100 or register online, log on to www.paopenforbusiness.state.pa.us. If you do not have access to the Internet, a paper Form PA-100 can be obtained by:

- Calling DOR at 1-888-362-2050,
- Contacting a DOR local office in the blue pages of your phone book or
- Contacting a Field Accounting Service (FAS) office listed on page 24 of this pamphlet.

The paper Form PA-100 should be completed and returned to the Department of Revenue, Bureau of Business Trust Fund Taxes, Dept. 280901, Harrisburg, PA 17128-0901.

UC Account Numbers

When registering, enterprises indicating UC covered employment will be issued a UC account number. This account number should be used in all employer filings and correspondence with L&I.

Department Operations

Various organizations of L&I administer the UC program:

- Office of UC Service Centers (OUCSC) maintains a statewide system to take and process claims for UC benefits and determines benefit eligibility.
- Bureau of UC Benefits and Allowances (BUCBA) has responsibility for UC benefit payments. Additionally, BUCBA allocates benefits chargeable to the employers' account.
- Office of UC Tax Services (UCTS) ensures employers' compliance with the Law. UCTS maintains a statewide network of FAS offices to serve the employer community.
- Unemployment Compensation Board of Review (UCBR) has responsibility for holding hearings for appealed determinations issued by OUCSC.

Additionally, L&I partners with Pennsylvania CareerLink in a cooperative effort to provide one-stop delivery of career services to job seekers, employers and other interested individuals. Additional information on Pennsylvania CareerLink is found on page 20.

Retention of Employer Records

All employers, whether or not liable for payment of contributions under the Law, must maintain records that can be made available upon request for review by L&I. These records include but are not limited to employment and payroll records, supporting evidence, cash books, journals, ledgers and corporate minutes (43 P.S. §766).

Records must be retained for at least four years after contributions relating to such records have been paid (except daily attendance records, which need not be retained for more than two years). Records must be maintained at the place of employment or at a central location and must be available for inspection or audit.

Reporting Information

Reports to be filed

All employers subject to the Law are required to file quarterly wage information on PA Form UC-2, *Employer's Report for Unemployment Compensation*, and the accompanying PA Form UC-2A, *Employer's Quarterly Report of Wages Paid to Each Employee*, and remit any applicable contributions as follows:

Wages paid in:	Report is due by:
1st quarter (January, February, March)	April 30
2nd quarter (April, May, June)	July 31
3rd quarter (July, August, September)	October 31
4th quarter (October, November, December)	January 31

Generally, UCTS will mail PA Forms UC-2/2A to the address of record for employers registered in our database at the end of the calendar quarter. However, employers are responsible for filing quarterly wage information and remitting contributions even if PA Forms UC-2/2A are not received. If an employer does not receive PA Forms UC-2/2A two weeks before the report due date, they should contact the nearest FAS office. Out-of-state employers should contact the Status Determinations Unit. Information to contact FAS or Status Determinations Unit is available on page 24 of this pamphlet.

Filing UC reports by Internet

All employers can file their PA Form UC-2 and/or PA Form UC-2A with electronic payment via the Internet. Visit Pennsylvania's business tax site at www.etides.state.pa.us for more information. Questions concerning filing Internet UC reports can be sent via e-mail to UCTides@state.pa.us.

Complete Filing History

PA Form UC-2/2A report must be filed each quarter, unless the employer has notified L&I that employment subject to the provisions of the Law has ceased and further employment is not anticipated. If gross and/or taxable wages - as applicable to the employer's method of financing UC coverage as explained on page 7 - were not paid in a particular quarter, a PA Form UC-2/2A still must be filed to ensure a complete filing record. In this circumstance, a zero (0) or "none" should be entered in the appropriate line item on the report. Failure to file all required reports will result in the issuance of a delinquency notice(s) to the employer. If unresolved, L&I also may initiate recourse as described under "Enforcement Remedies" on page 6.

Employee Contributions (Withholding Taxes)

Employee contributions, which may also be referred to as "employee withholding," is a tax on total gross wages of employees, as provided under Section 301.4 of the Law (43 P.S. §782.4). This tax is triggered "off" or "on" for each calendar year, depending on the solvency of the Fund.

In order to maintain Fund solvency, the Secretary of L&I is required to annually measure the fiscal condition of the Fund, in accordance with the formula prescribed under Sections 301.7 and 301.8 of the Law (43 P.S. §782.7 and 782.8). If the ratio between the Fund balance and the average annual benefit costs dips below specified thresholds, a tax on the gross wages of employees will be in effect (trigger "on") at the rate corresponding to the schedule provided within the Law. The trigger determination (or "mechanism") is further described in the informational publication UCP-36, *Employer's Reference Guide to Unemployment Compensation*, and on our Web site. Please refer to page 21 for a summary of resources and instructions to obtain additional information or assistance.

When triggered "on," **ALL** PA UC liable employers are required to withhold the appropriate tax from the gross wages paid to their PA employees. This tax is due from the employee and is collected by the employer. These payroll deductions are held in trust by the employer and remitted to L&I with the PA Forms UC-2/2A. There is no wage limit, neither a minimum nor a maximum, associated with employee contributions.

Employee contributions are not used in the determination of the experience tax rate of an employer financing UC liability under the contributory method, although failure to file or submit the employee tax may increase a contributory employer's tax rate by 3%.

The employee contributions (withholding) for PA UC purposes should not be confused with the Personal Income Tax (PIT) administered by DOR and commonly referred to as "employer withholding." Further information regarding PIT is available on the DOR Web site at www.revenue.state.pa.us or by telephone at 717-787-1064.

The employee contributions is further described in the informational publication UCP-25, *PA Employee UC Withholding Contributions*, and on our Web site. Please refer to page 21 for a summary of resources and instructions to obtain additional information or assistance.

Interest and Penalties

Interest on late payments

Interest will be assessed on payments remitted subsequent to the date such payments are due, in accordance with Section 308 of the Law (43 P.S. §788). The monthly interest rate is the greater of .75% or one-twelfth of the annual rate determined by the Secretary of DOR.

Penalty for reports filed late

A penalty will be assessed for each late filed quarterly report (PA Forms UC-2/2A). The penalty assessed will be 10% of the total contributions payable for the quarter, with a minimum of \$25.00 and a maximum of \$250.00 under Section 206(d) of the Law (43 P.S. §766).

Penalty for failure to file on magnetic media

L&I requires employers with 250 or more wage entries to file the wage detail each quarter by magnetic media. Failure to comply with this reporting requirement will result in a penalty of \$250 per quarter of noncompliance.

Penalty for dishonored remittance

A penalty will be assessed for a dishonored remittance. The penalty assessed will be the face value of the remittance, up to a maximum of \$100.00, with a minimum of \$10.00 per occurrence under Section 313 of the Law (43 P.S. §793).

Enforcement Remedies

Criminal Prosecution

Under Section 802 of the Law (43 P.S. §872), any employer or any officer or agent of an employer who makes a false statement, who knowingly fails to disclose material facts, or who willfully fails or refuses to pay contributions or to file quarterly reports may be prosecuted, and if convicted, shall be sentenced to pay a fine of not less than \$100 nor more than \$1,500 for each day of non-compliance or non-disclosure.

Civil Penalties

Under Section 802.1 of the Law (43 P.S. §872), civil penalties may be assessed for willful failure to permit the inspection of records, willful failure to file a report required under Section 315 of the Law (43 P.S. §795), willful misrepresentation of fact or failure to disclose a material fact on a report required under Section 315, willfully reporting wages on a UC account other than the UC account of the employer or willfully advising any person to engage in an act that is an offense under Section 802.1 of the Law. The maximum penalty for each offense is \$10,000 or the total amount of contributions initially avoided as a result of the unlawful act or omission.

Filing of Liens for Non-Payment

Under Section 308.1 of the Law (43 P.S. §788.1), a lien may be filed for all unpaid amounts for both reimbursable and contributory employers.

Assignment of Delinquency Tax Rate

Under Section 301(a)(2) of the Law (43 P.S. §781), any contributory employer who has not filed all required tax reports and remitted payment of all corresponding amounts due thereon shall be assigned a delinquency tax rate. Additionally, under Section 301(a) (2.1), employers who have not filed all registration reports required by L&I shall be assigned a delinquency tax rate. (43 P.S. §781(a)(2.1)) The delinquency tax rate is three percent (3%) higher than the otherwise assignable basic tax rate.

Conversion from Reimbursable to Contributory

Under Section 1107(b) and 1202.5(b) of the Law (43 P.S. §907 and §912.5) employers who have elected the reimbursable method of financing UC coverage may be converted to the contributory method for failure to file all required PA Form UC-2/2A reports, remit amounts due, and/or provide collateral bond or deposit (if applicable), as outlined on page 11.

UC FINANCING METHODS

If employment is covered under the Law, employers are mandated to provide UC coverage for their employees. The Law provides two methods of financing UC coverage:

- (1) **Contributory Method** – employers pay contributions (tax) based on a contribution rate and taxable wage base (currently \$8,000) paid to each employee each calendar year. Contributory employers are eligible to request relief from UC benefits paid to claimants that are charged to the employer’s UC account (charges). Conceptually, this is a “shared risk” plan based on the individual employer’s history/experience with the UC Fund.
- (2) **Reimbursable Method** – employers may elect, if qualified, to reimburse the Fund for the amount of UC benefits charged to their account and billed dollar-for-dollar on either a quarterly or monthly basis (see page 15). Under this method the employer is *not* eligible for relief from charges **unless** the employer has an approved election to participate in the relief from charges option under Section 213 of the Law described on page 17 of this pamphlet. Conceptually, this is a “self-insured” plan.

Article X employers must use the reimbursable method of financing UC coverage. Article XI and Article XII employers are liable as contributory employers **unless** they elect and are approved for the reimbursable method of financing.

Comparison of Methods

Contributory employers are liable for quarterly tax, which is based on their assigned UC tax rate and taxable wages.

An employer’s basic PA UC tax rate is derived from his employment history (referred to as “experience”) since the date the business became subject to the reporting provisions of the Law. The UC tax rate takes into consideration taxable wages reported, taxes paid, any benefits that are chargeable to the employer’s account, as well as other variables specific to the business. For more information about contributory tax rates, see UCP-36, *Employer’s Reference Guide to Unemployment Compensation*, and our Web site.

Contributory employers do not repay the Fund dollar-for-dollar immediately for UC benefits allocated to their account, because the risk of unemployment is spread over time.

A reimbursable employer is billed for the actual dollar value of all of the UC benefits allocated to wages it paid. Reimbursable employers repay the fund dollar-

for-dollar. The reimbursable liability in lieu of tax is invoiced and billed on a periodic basis when UC benefits are paid out. Reimbursable employers do not have a reserve account within the Fund. There is no actuarial payment plan to spread their risks of unemployment over time. They must pay the amount invoiced to them in a lump sum within 30 days of the invoice.

Contributory employers have the inherent right to request relief from benefit charges allocated to their account. For more information on relief from charges, see our pamphlet UCP-22, *Relief from Charges for Contributory Employers*, which is also available on our Web site.

Reimbursable employers are not eligible for relief from charges unless they have elected and have been approved to participate in the relief from charges option under Section 213. However, charges may be removed from a reimbursable employer's account if the claimant is later found ineligible for the benefits they received.

If a reimbursable employer's labor force is stable and secure, the invoice for actual benefits paid may be less than the amount that would otherwise be paid as tax and deposited in the reserve account. A financially responsible reimbursable employer may continue to invest and control the cash difference between actual benefits allocated to their account, and the tax that would otherwise be payable into the reserve fund.

Employers covered under Article XI and Article XII should consider the nature of their anticipated employment to determine whether to choose the reimbursable method of financing UC coverage. Employers should periodically review their employment history to determine whether UC costs can be better managed by a change in financing method. For more information, contact your local FAS office listed on page 24 of this pamphlet.

Exempt Employment and Exempt Employers

The Law provides that Article X and Article XII employers may have employees exempt from coverage, and that certain Article XI employers are exempt from liability. Unless an exemption applies, all employment is covered and all employers are subject to liability.

Examples of exempt employment and exempt employer liability by Article include but are not limited to the following:

- (1) Services performed for Article X (43 P.S. §892) and Article XII (43 P.S. §911) employers by
 - elected officials,

- inmates of custodial or penal institutions who receive compensation for services rendered therein,
- students enrolled in a work-study program at a school, college or university,
- individuals appointed to serve in a major non-tenured policy-making or advisory position,
- members of the State National Guard or Air National Guard,
- department heads and members of boards and commissions, appointed by the Governor and
- temporary employees assisting in case of fire, storm, snow, earthquake, flood, or similar emergency.

- (2) Services performed for Article XI (43 P.S. §902) employers under Section 4(1)(4)(8)(a) of the Law (43 P.S. §753) by employees of
- a church or convention of churches or
 - an organization that is operated primarily for religious purposes and is operated, supervised, controlled or supported by a church or convention of churches.

All Articles X, XI, and XII employers may request to voluntarily elect PA UC tax coverage for the statutorily exempt services of their employees. This election is subject to the approval of L&I. If an otherwise liable employer provides both covered and exempt employment, they may voluntarily elect to cover and include the exempt employment. All services must be reported under the approved UC financing method. Questions regarding electing coverage for exempt employment or exempt employers should be directed to your FAS office located on page 24 of this pamphlet.

Election and Duration of Reimbursable Status

Article XI employers must submit a Form UC-1692, *Election or Re-election of Reimbursement – Nonprofit Organization*, along with a collateral bond or deposit, to UCTS within 30 days of becoming subject to UC coverage, or by December 1 in subsequent years.

Article XII employers must submit Form UC-1692A, *Election of Reimbursement – Political Subdivision*, within 30 days of becoming subject to UC coverage, or by December 1 in subsequent years. An Article XII political subdivision is not required to submit a collateral bond or deposit.

All elections are subject to the approval of L&I. An employer approved for reimbursable method must maintain that status for a period not less than two taxable years.

Collateral Bond or Deposit

Article XI employers with IRC Section 501(c)(3) status who elect reimbursable coverage must also submit a collateral bond or deposit with their application to UCTS. This collateral is security for employer UC payments due. The amount of collateral bond or deposit must be one percent (1%) of the employer's most recent four calendar quarters of taxable wages prior to the effective date of election of reimbursable status. If the employer did not pay wages for this period, there are three alternative methods to establish the collateral amount:

- (1) Estimate the number of employees to be hired over the first 12 months of operation. Multiply the number of employees by the \$8000 taxable wage base, and then multiply the result by 1%.
- (2) Estimate the number of employees to be hired over the first 12 months of operation. Multiply the number of employees by the anticipated annualized wage to be paid to each employee who will earn less than \$8000. Additionally, multiply the number of employees who will earn the \$8000 wage base. Multiply the combined result of the previous calculations by 1%. (This option can only be used if there is reasonable assurance of earnings of each employee.) or
- (3) Allow UCTS to establish the amount of the collateral bond or deposit.

A collateral bond or deposit may consist of an original surety bond, official, certified or cashier's check without an expiration date drawn on a Pennsylvania bank or a Pennsylvania Branch Bank only, or US Postal money order. Securities and negotiable instruments may be accepted under certain limited circumstances. All collateral bond or deposits will be periodically reviewed to ensure compliance with statutory requirements.

All bank guaranteed checks and US Postal money orders as outlined above will be made payable to the "Pennsylvania Unemployment Compensation Fund."

The surety bond insures repayment for UC benefits paid to eligible claimants whose base year wages were paid during the period of the bond. The customary term of a surety bond is 48 months. A surety bond with the accompanying Power-of-Attorney must be issued by an approved bonding company. A surety bond cannot replace other forms of collateral unless the collateral to be replaced is held along with the bond for a period of 2½ years beyond the effective date of the bond.

If the collateral is cashed or liquidated to reimburse the UC fund for benefits paid, a replacement collateral is required if the reimbursable method of financing is to be continued.

Employer Initiated Change of Financing Status

Article XI and Article XII employers that elect reimbursable status must maintain that status for a period of not less than two taxable years. A reimbursable employer may elect to change to contributory status, but must maintain contributory status for a period of not less than one taxable year. A request to change to contributory status must be submitted in writing and received by UCTS no later than December 1, to be effective for the subsequent calendar year.

UCTS Initiated Change of Reimbursable Financing Status

UCTS may convert an Article XI and Article XII employer's reimbursable election if the employer is delinquent for payment of invoices. The reimbursable election of an Article XI employer may also be converted if the employer has not complied with collateral or reporting requirements. The conversion from reimbursable to contributory status will be effective at the beginning of the next calendar year and is binding for that year and the following calendar year.

UC BENEFIT CLAIM INFORMATION

Any individual who is unemployed or underemployed through a reduction in hours may file a claim for benefits. However, every person who files a claim is not necessarily eligible for benefits. The following specific benefit eligibility requirements must be met before benefits can be paid:

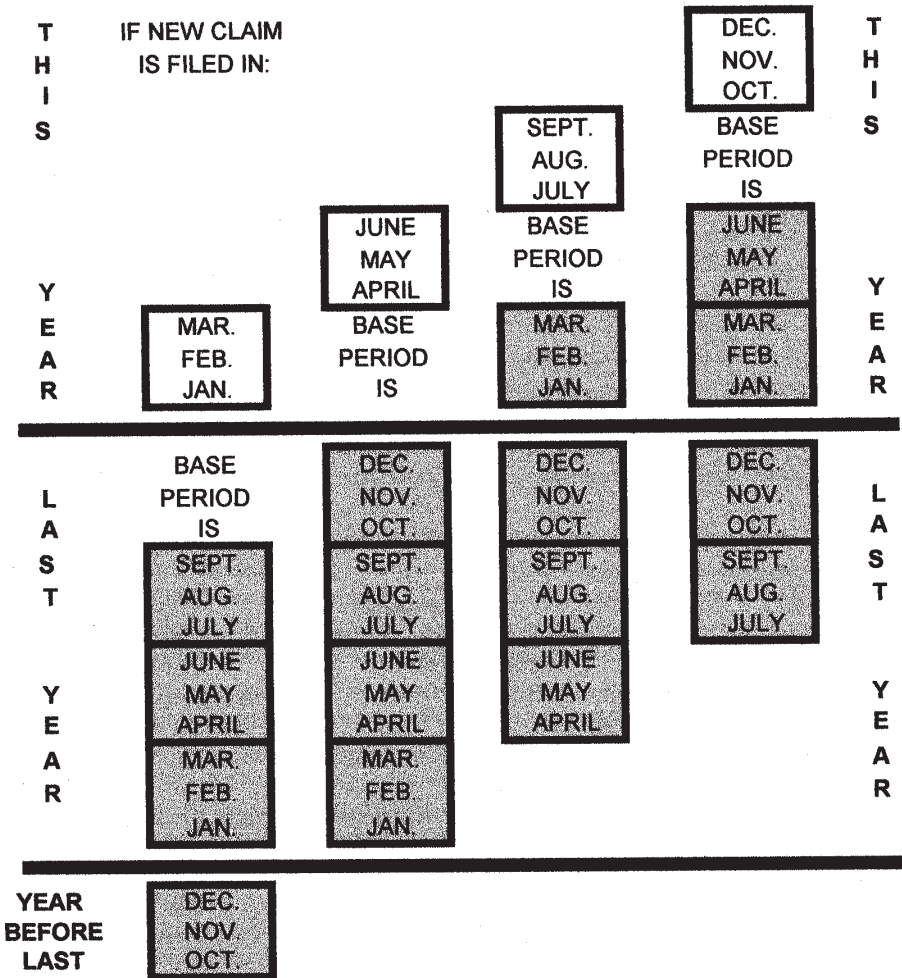
- Financial eligibility,
- Valid separation from employment and
- Able and available for suitable work.

When an individual files a claim, the claimant's social security number is used to identify wages reported by employers as paid during the claimant's base year. The claimant's eligibility to receive benefits is adjudicated by the Office of Unemployment Compensation Service Center (OUCSC). See page 22.

Financial Determination

The claimant's base year is the first four of the last five completed calendar quarters prior to the quarter in which the claim was filed. The amount of wages received and the number of credit weeks earned during the base year are used to determine if the individual is financially eligible for benefits.

(Base year months are shown in shaded blocks)



Form UC-44F(3), *Notice of Financial Determination*, is issued to the claimant and base year employer(s). The determination shows the wages reported by the claimant's employer(s) for the base year period, the credit weeks reported, the financial eligibility code of the claim, and the amount of benefits the claimant may be entitled to receive. Disputes regarding information contained on Form UC-44F(3) must be timely appealed to OUCSC by the date specified on the notice.

Initial Eligibility Determination

Eligibility also will depend on a review of the reason(s) for the claimant's unemployment and on whether the claimant meets all other eligibility requirements of the Law.

When an individual files a claim for benefits, Form UC-45/45A/785, *Employer's Notice of Application – Request for Separation and Wage Information*, is sent to the separating employer(s) to obtain information regarding the separation. This form must be completed and returned to OUCSC within four business days. If an employer fails or refuses to respond to the separation inquiry, the claimant's eligibility will be determined based on available information.

Information supplied by the employer will be reviewed to determine whether the claimant meets all of the non-financial requirements of the Law. A written determination will be provided where an eligibility issue has been found. Benefits may be denied if a claimant: (1) voluntarily quits without necessitous and compelling reason, (2) is discharged for willful misconduct connected with the work, (3) failed to submit to and/or pass a drug or alcohol test conducted pursuant to an employer's established substance abuse policy, provided that the requested test is lawful and not in violation of an existing collective bargaining agreement, (4) is unable to work or unavailable for work, (5) has failed to accept suitable work when offered, (6) is involved in a labor dispute other than a lockout, (7) is receiving unemployment benefits from another state or the federal government; or (8) has failed to file claims for benefits in a timely manner. For further information in this area refer to UCP-41, *Unemployment Compensation Eligibility Issues*.

All forms requesting information must be returned to the address as shown on the form to promptly process a claim. Sending information to an address different from the address as shown on the form delays proper adjudication and may affect the employer by being denied relief from charges, thus causing an increased amount of compensation due.

A failure to provide separation information to OUCSC may result in a determination finding the claimant eligible for benefits, resulting in unnecessary charges to the employer's UC account.

If a separating employer does not provide information regarding the separation to OUCSC, but does provide the information to Employers' Charge (EC), the information is sent to OUCSC by EC. This delays the determination of eligibility, which allows a claimant to collect benefits to which he/she may not be entitled. It also delays the approval or denial on a request for relief from charges. EC cannot process a request for relief on a separating employer until OUCSC has issued a determination of eligibility on the separation and that determination becomes final after all appeal periods are exhausted.

This determination of eligibility may cause EC to deny the employer relief from charges in the current application if the employer is a base year employer. Additionally, the determination of eligibility based on this same separation may cause the employer to be denied relief from charges in any future application for benefits in which the employer is in the base year.

In cases where a claimant voluntarily terminates their employment, the burden of proof is on the claimant to show the existence of necessitous and compelling reason(s) for quitting. If the separation is due to alleged willful misconduct, the burden of proof is on the employer to prove that the claimant committed an act of willful misconduct in connection with the employment.

When a claimant has been denied benefits for either quitting their employment without cause of a necessitous and compelling reason or has been discharged for willful misconduct, the individual may purge the disqualification for benefits by earning at least six times the weekly benefit rate and having (1) a qualifying separation from subsequent employment or (2) continuing part-time employment.

Continuing Eligibility

If found to be eligible, a claimant may collect benefits during the benefit year that begins with the date of application (effective on the preceding Sunday) assigned to the claim and ends after 52 continuous calendar weeks (always a Saturday). A totally or partially unemployed claimant, who has met all eligibility requirements, is entitled to receive benefits until either the maximum amount of benefits is exhausted or the benefit year expires. A claimant may receive benefits for total and/or partial weeks of unemployment, but benefits are interrupted whenever total employment begins again.

Claimants can qualify for regular benefits equal to 16 or 26 times the weekly benefit amount. The duration of benefits is determined by the number of credit weeks in the base year. A "credit week" is a calendar week (Sunday through Saturday) in which the claimant earned no less than \$50, regardless of when paid. A claimant with 18 or more credit weeks during the base year and who meets all other requirements of the Law, is eligible to receive 26 times the weekly benefit

amount. Likewise, a claimant with 16 or 17 credit weeks in the base year may be eligible for 16 times the weekly benefit amount.

Claimants may be eligible for additional weeks of unemployment benefits under federal and/or state programs. The guidelines for these programs will be disseminated to employers and claimants if and when implemented.

Statements and Invoices

When a claimant is paid UC benefits, charges will be allocated to the employer(s) for whom the claimant worked during the claimant's base year period.

If there is only one base year employer, the full amount of the UC benefits will be charged to the employer. If there is more than one base year employer, each employer account will be charged a percentage of the amount of benefits paid. This percentage is the proportion of wages paid by each employer during the claimant's base year as compared to the total wages paid to the claimant by all employers during the same period. This percentage will be entered in the "Percent Charge" block on Form UC-44F(3), *Notice of Financial Determination*.

Article XI employers with reimbursable status will receive monthly invoices for benefits paid during the previous month on Form UC-150, *Notice of Amount Due for Compensation Paid*, and the accompanying Form UC-1663, *Notice of Reimbursable Amount Due*. Article X and Article XII employers with reimbursable status will receive quarterly Form UC-150 and Form UC-1663 and supplemented by monthly Form UC-640, *Monthly Notice of Compensation Charged*. Reimbursable employers may elect to receive charge information in alternate medium using Form UC-155, *Request to Receive Form UC-150 by an Alternate Medium*.

Form UC-150 indicates the percentage of charge, the week ending dates for which benefits were paid, and the identity of each claimant receiving benefits. Any discrepancies should be reported to UCTS as a protest within 30 days. Even if a protest is filed, the entire amount of the bill must be paid within 30 days. Past due amounts accrue interest until payment is made.

Dependent's Allowance

A claimant who is eligible for benefits may receive an additional \$5 weekly for a dependent spouse plus \$3 weekly for one dependent child. If there is no dependent spouse, two dependent children may be claimed (\$5 for the first child and \$3 for the second child) but \$8 is the maximum, per week, a claimant may receive in dependent's allowance. The maximum number of weeks that the dependent's allowance may be paid is equal to the number of benefit weeks to which the

claimant is entitled (either 16 or 26). Reimbursable employers are also charged their percent of the dependent's allowance paid.

Ineligibility for Continued Claims

A claimant is ineligible for compensation for any week in which their unemployment is due to failure, **without good cause**, either to register for suitable work or to accept suitable work when offered by an employer, provided that the employer notifies OUCSC of the offer to the potential employee. If a claimant fails to accept an offer of suitable, full time work to pursue seasonal or part-time employment, the claimant will be disqualified from receiving benefits.

The work offer may be made in writing, in which case a copy must be sent to OUCSC **within seven working days** after the mailing of the offer. If the employer makes a verbal work offer, the employer must provide OUCSC with a detailed description of the offer **within seven working days** after such offer is made. Both written and verbal offers of employment must include: (1) the rate of pay and unit of work, or period of time which such rate represents; (2) the scheduled working hours during each day of the week; (3) the location of the work; (4) a description of the duties; and (5) any unusual requirements or conditions of work.

When work is offered by the employer and the claimant is not required to accept the offer under the terms of a labor-management contract or agreement, or under an established employer plan, program or policy, the claimant cannot be denied benefits. In addition, a claimant may refuse suitable work if the individual is in training approved under the provisions of the Trade Act of 1974.

Back Pay Awards

Employers who enter into back pay awards to make an employee whole (not a settlement agreement) are subject to UC taxability of these payments and are reportable in the quarter when paid. Claimants and employers must also advise OUCSC of the receipt of back pay awards received for the same time period that benefits were paid.

Any employer who deducts UC benefits from a claimant's back pay award is liable to pay into the Fund an amount equal to the amount of such deduction and report the payments as wages in the quarter paid.

The Right to Appeal

Eligibility and Financial Determinations

The claimant or the employer may file an appeal of a claimant's initial eligibility determination. A determination becomes final 15 days after issuance, unless appealed.

All appeals must be in writing. You may use a Petition for Appeal form, a letter, or e-mail to appeal. Forms for filing an appeal may be obtained at the nearest OUCSC. Regardless of the format you choose, **your appeal must include the name and address of the claimant, the social security number of the claimant, the date of the determination being appealed, the reason for the appeal, and the name and address of the individual filing the appeal.** If you use a Petition for Appeal form or a letter to appeal, you may file your appeal by mail, common carrier or fax, or by personal delivery to any CareerLink office. If you wish to appeal by e-mail, forward your appeal information to *OUCSC-UC-Appeals@state.pa.us*. **Warning: information submitted by e-mail is not secure.** If an appeal is filed, a hearing will be conducted by a UC referee.

Should either the employer or the claimant disagree with the referee's decision, they may file a further appeal with the Unemployment Compensation Board of Review (Board). The appeal must be filed within 15 days of the referee's decision. Reconsideration of the Board's decision may be requested within 15 days of the Board's decision. In addition, the decision of the Board may be appealed to Commonwealth Court. The appeal must be filed with the Prothonotary of the Commonwealth Court within 30 days of the mailing date of the Board's decision. Options for additional appellate review should be discussed with an attorney. For further information on Appeals, refer to UCP-18, *Unemployment Compensation Appeals Information*.

RELIEF FROM CHARGES FOR ELIGIBLE REIMBURSABLE EMPLOYERS

Option for Relief From Charges

Under Section 213, which became effective January 1, 2003, reimbursable employers are provided the opportunity to receive relief from charges in accordance with Section 302(a) of the Law by paying a non-refundable solvency fee to the Fund (43 P.S. §771).

REIMBURSABLE EMPLOYERS ARE NOT REQUIRED TO PARTICIPATE IN THE RELIEF FROM CHARGES OPTION. PARTICIPATION IS VOLUNTARY.

All employers financing UC coverage under the reimbursable method will receive notification towards the end of each calendar year to exercise an option to elect relief from charges for the subsequent calendar year. To be eligible to elect this option, a reimbursable employer must:

- Pay a non-refundable solvency fee as assessed by UCTS for the applicable calendar year. The solvency fee must be paid no later than thirty (30) days from the date on the solvency fee notice sent to the employer by UCTS and
- File all required quarterly tax reports through the second quarter of the calendar year preceding the year of election.

The yearly notification will include the amount of the solvency fee due, which is calculated by multiplying the predetermined solvency fee rate by the employer's gross wages for the four consecutive calendar quarters ending June 30 of the preceding calendar year. A minimum solvency fee of \$25.00 must be paid if the employer's total gross wages multiplied by the solvency fee rate results in an amount that is less than \$25.00. The solvency fee rate is periodically re-determined in accordance with Section 213 of the PA UC Law.

Benefit Payments Eligible for Relief From Charges

If the reimbursable employer's election has been approved by UCTS, the employer may request relief from charges for any benefits chargeable to the employer's account, regardless of when benefits or wages are paid, on applications for benefits that are effective within the calendar year for which the solvency fee is paid.

Section 302 of the Law (43 P.S. § 782), provides that employers may request relief from certain benefit charges. Upon receipt of a timely request, L&I can grant relief from charges for UC benefits that are paid to a claimant who:

- Quit work for the employer without good cause attributable to the employment,
- Was discharged by the employer for willful misconduct,
- Was separated from the employer for reasons that involve fault on the part of the claimant,
- Was discharged or temporarily suspended by the employer for failure to submit and/or pass a drug/alcohol test conducted pursuant to an established substance abuse policy,

- Is still working for the employer in a part-time job that is continuing without material change and was separated **from another base year employer** or
- Was separated from the employer due to a cessation of business of 18 months or less caused by a disaster. A disaster is defined as a fire, flood, or other physical occurrence beyond the employer's control, caused naturally or accidentally.

Procedure to Request Relief From Charges

A base year reimbursable employer electing and being approved to participate in the relief from charges option under Section 213 will receive Form UC-44FR, *Request for Relief From Charges*, with a Form UC-44F(3), *Notice of Financial Determination* when a former employee files an application for unemployment compensation. The claimant's base year employer(s) must file a timely request for relief from charges within 15 days from the date of determination of the claimant's financial eligibility. Employers will not receive another Form UC-44FR if the claimant purges a disqualification during the benefit year. Therefore, filing for relief at the earliest possible date can prevent assessment of charges if a claimant later purges the disqualification. A subsequent separation from a base year employer for whom the claimant worked during the base year, may request relief from charges within 30 days after the employee was separated from that subsequent separation. If these deadlines are missed, a late request for relief from charges may still be filed, but will be effective 15 days after the postmark/fax date of the relief from charges request. A request for relief from charges must be made in writing to the Employers' Charge Section, PO Box 67504, Harrisburg, PA 17106-7504.

All requests for relief from charges must be sent directly to Employers' Charge (EC). EC adjudicates requests for relief from charges based on the claimant's separation from a base year employer. The approval or denial of the request for relief from charges affects a contributory employer's contribution rate. Similarly, approval or denial of the request for relief from charges affects the amount of compensation due for a reimbursable employer.

A base year employer may obtain relief from charges for benefits paid to a claimant if the claimant's most recent separation from that employer was due to leaving employment without good cause attributable to his/her employment or the claimant was fired for willful misconduct in connection with the employment. A part-time employer may request relief from charges for benefits paid to a claimant who has been separated from another base year full or part-time job, if the claimant's part-time work for that employer continues without material change. Employers are required to prove they qualify for relief from charges in any of the above situations.

When unemployment is due to a cessation of business by a disaster, contributory and **reimbursable employers who have elected and been approved to participate in the relief from charges option under Section 213** may be granted relief from charges of UC benefit costs for up to eighteen months based on a fire, flood, or other physical occurrence, beyond the employer's control, caused naturally or accidentally.

To request disaster-related relief from charges an employer should include the following information in a letter along with the completed Form UC44-FR.

- The specific disaster situation,
- The date that the disaster occurred,
- Where the disaster occurred (to indicate whether or not it affected the employer's own place of business) and
- A brief description of the disaster, which forced the suspension of business activity.

A request for relief from charges is different from an appeal on a claimant's eligibility and must be filed separately.

An approval for relief from charges will not stop the payment of benefits to the claimant, but the benefits will not be charged against the employer. If relief is granted, any charges accrued will be credited to the employer.

A reimbursable base year employer will also be charged for benefits paid to a claimant if the claimant is employed part-time. The Law allows a claimant to earn part-time wages of up to 40% of their weekly benefit rate before benefits are reduced. If benefits are attributable to service with the reimbursable employer in the claimant's base year, the reimbursable employer will be charged for the benefits in proportion to the base year wages paid to the claimant by the reimbursable employer.

Additional Information

In addition to administering a system for paying benefits and collecting contributions, L&I partners with Pennsylvania CareerLink to match individuals looking for work with available jobs, providing employers with access to job-ready applicants.

Pennsylvania CareerLink offers individuals a wide range of services including interviewing, assessment, testing, screening and job referral. A list of individuals actively seeking jobs, along with a listing of jobs available in the area, is maintained in each Pennsylvania CareerLink. Job seekers review lists of job openings and

discuss with trained interviewers the job(s) for which they believe they are qualified. The interviewer then assesses the applicant's qualifications for the job(s). Only those applicants who meet the employer's legal and bona fide requirements are scheduled for an interview. It is the employer who makes the selection.

By using the Pennsylvania CareerLink, the time and expense of directly interviewing and screening large numbers of applicants can be avoided. Recruitment and screening can be done at the site of a new business, in the employer's establishment or in the Pennsylvania CareerLink, whichever is preferred. Pennsylvania CareerLink can also provide information regarding contribution credits for employers who hire certain qualified individuals.

Employers interested in Pennsylvania CareerLink programs and services should contact the nearest Pennsylvania CareerLink office at the telephone number listed in the blue pages of the telephone directory.

Assistance and Information

Auxiliary aids and services are available upon request to individuals with disabilities.

Information regarding the contribution or coverage provisions of the Law can be provided by the nearest FAS office listed at the back of this pamphlet or by contacting:

Office of UC Tax Services
704 Labor and Industry Building
Seventh & Forster Streets
Harrisburg, PA 17121-0001
Telephone No. (717) 787-6072
or Toll Free 1-866-403-6163

General questions concerning benefits should be directed to:

UI Adjudication Services
601 Labor & Industry Building
Seventh & Forster Streets
Harrisburg, PA 17121-0001
Telephone No. (717) 787-5488

Employers requesting information regarding benefit charges should contact:

Employers' Charge Section
P.O. Box 67504
Harrisburg, PA 17121-7504
Telephone No. (717) 787-4677

To report UC fraud, telephone the toll free UC Fraud Hotline, 1-800-692-7469.

Employers may telephone OUCSC toll free number 1-866-223-4718 to obtain information regarding claim or appeal issues as well as general UC benefits information.

Discrimination Prohibited

L&I is an Equal Opportunity Employer/Program. The federal and state legal guidelines governing L&I's operation of the Pennsylvania Unemployment Compensation Program mandate equitable, non-discriminatory treatment of all employers, workers and claimants seeking services or assistance under the program. No person dealing with L&I in these respects will be discriminated against on the basis of race, color, religion, gender, age, national origin, disability, political affiliation or belief; and against any beneficiary of programs financially assisted under Title I of the Workforce Investment Act of 1998 (WIA), on the basis of the beneficiary's citizenship/status as a lawfully admitted immigrant authorized to work in the United States, or his or her participation in any WIA Title I-financially assisted program or activity.

All UC program operations must be conducted in compliance with L&I's equal opportunity policy. Anyone who believes they have been treated in a discriminatory manner with respect to services being sought or rendered under the UC program, should bring the complaint to the attention of:

Office of Equal Opportunity
514 Labor and Industry Building
Seventh & Forster Streets
Harrisburg, PA 17121-0019
Telephone No. (717) 787-1182/ toll free 1-800-622-5422
TDD/TTY 1-800-654-5988 Relay: 711

REIMBURSABLE ELIGIBLE EMPLOYERS AT A GLANCE (*)

UC LAW	Article X Section 1001-1003 43 P.S. §891-893	Article XI Section 1101-1110 43 P.S. §901-910	Article XII Section 1201-1204 43 P.S. §911-914
EMPLOYER TYPE DESCRIPTION	Commonwealth Agency (State) Accounts	501(c)(3) Non-Profits	Political Subdivisions
UC TAX FINANCING OPTIONS	Reimbursable Only	Contributory with a choice of Reimbursable	Contributory with a choice of Reimbursable
COLLATERAL BOND OR DEPOSIT REQUIRED	No	Yes	No
REQUEST FOR RELIEF FROM CHARGES (UC-44FR)**	Issued with every new financial determination	Issued with every new financial determination	Issued with every new financial determination
PERIOD TO FILE TIMELY UC-44FR	15 days from mailing date	15 days from mailing date	15 days from mailing date
REIMBURSABLE BILLING FORM AND BILLING CYCLE	UC-150 Quarterly	UC-150 Monthly	UC-150 Quarterly
UC-150 "PROTEST" PERIOD & AGENCY	30 days UCTS	30 days UCTS	30 days UCTS
NOTIFICATION FORM AND CYCLE	UC-640 Monthly	Not issued	UC-640 Monthly
UC-640 "PROTEST" PERIOD	90 days	Not applicable	90 days
LIABILITY FOR EXTENDED BENEFITS 43 P.S. §811-818	All regular benefits and full extended benefits	All regular benefits and one half extended benefits	All regular benefits and full extended benefits
SECTION 213 ELIGIBLE 43 P.S. §772	Yes	Yes	Yes

(*) Assume enterprise has elected and been approved for Reimbursable status or Reimbursable status is required

(**) Applies only to those reimbursable employers with an approved election under Section 213

UCTS-FAS OFFICES

<u>City</u>	<u>Zip Code</u>	<u>Address</u>	<u>Area Code</u>	<u>Telephone Number</u>
Allentown	18102	1 S. Second Street, Suite 400	610	821-6559
Altoona	16601	3303 Pleasant Valley Blvd.	814	946-6991
Beaver Falls	15010	2103 Ninth Avenue	724	846-8803
Bristol	19007	1250 Rodgers Road	215	781-3217
Carlisle	17015	1 Alexandra Court	717	249-8211
			or 717	697-1203
Chambersburg	17201	600 Norland Avenue, Suite 7	717	264-7192
Chester	19013	2nd Fl., Suite D 701 Crosby Street	610	447-3290
Clearfield	16830	501 E. Market Street, Suite 6	814	765-0572
Erie	16501	1309 French Street	814	871-4381
Greensburg	15601	593 Sells Lane	724	832-5275
Harrisburg*	17104	1171 S. Cameron Street Room 311	717	787-1700
Johnstown	15901	200 Lincoln Street	814	533-2371
Lancaster	17603	1016 N. Charlotte St., Ste.109	717	299-7606
Malvern	19355	Century Plaza, 2nd Floor 72 Lancaster Avenue	610	647-3799
Mercer	16137	8419 Sharon-Mercer Rd Bldg 2, Suite 2A	724	662-4007
Nanticoke	18634	40 E. Main Street	570	740-2440
Norristown	19401	1885 New Hope Street 2nd Floor	610	270-1316
			or 610	270-3450
Philadelphia	19123	444 N. Third St., 3rd Floor Suite 3B	215	560-3136
			or 215	560-1828
Pittsburgh	15222	933 Penn Avenue, 2nd Floor	412	565-2400
Reading	19602	625 Cherry Street, Room 250	610	378-4395
			or 610	378-4511
Scranton	18503	135 Franklin Avenue	570	963-4686
Shamokin	17872	2 E. Arch Street, P.O. Box 279	570	644-3415
Tannersville	18372	Route 611, Merchants Plaza P.O. Box 789	570	620-2870
Uniontown	15401	140 North Beeson Street Suite 403	724	439-7230
Washington	15301	Millcraft Center Suite 120 UL 90 W. Chestnut St.	724	223-4530
Williamsport	17701	208 W. Third Street, Suite 301	570	327-3525
York	17404	841 Vogelsong Road	717	767-7620
Out of State	17121	Room 703, L&I Building Harrisburg, PA	717	787-5939
Status Det Unit	17106	PO Box 60849 Harrisburg, PA	717	787-7613
Magnetic Media	17121	3rd Floor Main, L&I Building Harrisburg, PA	717	783-5802
PA Relay Center (hearing impaired)			717	783-3545

*For Dauphin, Juniata, Lebanon, Mifflin and Perry counties only

NOTICE TO REIMBURSABLE EMPLOYERS OF COMPENSATION CHARGED

OFFICE OF UC TAX SERVICES
 EMPLOYER ACCOUNT SERVICES
 LABOR & INDUSTRY BUILDING
 SEVENTH & FORSTER STREETS
 HARRISBURG, PA 17121

IMPORTANT: PLEASE REFER TO THE ACCOMPANYING FORM UC-1663/6 FOR THE AMOUNT PAYABLE TO THE PENNSYLVANIA UNEMPLOYMENT COMPENSATION FUND.

SEE REVERSE SIDE
 FOR EXPLANATION

EMPLOYER ACCOUNT NUMBER

--

PAGE NO.

1 PLANT NO.	2 SOCIAL SECURITY NUMBER			3 CLAIMANT'S NAME	4 C O D E	5 AS DATE			6 COMPENSABLE WEEK END. DATE			7 DATE COMP. PAID			8 AMOUNT OF COMP.		9 PER- CENT OF CHARGE	10 AMOUNT OF CHARGE		11 LOCAL OFFICE NUMBER
						MO.	DAY	YR.	MO.	DAY	YR.	MO.	DAY	YR.						

MAILING DATE	
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* INDICATES CLAIMANT WAS PAID FOR A WEEK OF PARTIAL UNEMPLOYMENT.

* * INDICATES ADJUSTMENT OF COMPENSATION PAID TO CLAIMANT.

CR INDICATES CREDIT + INDICATES \$5 OR \$8 DEPENDENTS' ALLOWANCES

TOTAL THIS PAGE	\$
TOTAL ALL PAGES	\$

YOU HAVE 90 DAYS FROM THE MAILING DATE TO FILE A PROTEST IN WRITING CONTESTING THE CLERICAL ACCURACY OF THIS NOTICE, BUT EVEN IF PROTESTED, YOU MUST PAY THE ENTIRE AMOUNT OF THIS BILL WITHIN 30 DAYS.

This notice is sent to you in accordance with the provisions of the Pennsylvania Unemployment Compensation Law.

The names of persons listed on this notice are your former or current employees who have been paid unemployment compensation. Entries on the form show the week-ending date of each week of unemployment compensation for which compensation has been paid, the amount paid, and the amount specifically charged to your account as a result of the payments. Entries shown as credits are adjustments of previous charges.

EXPLANATION OF ENTRIES

Column 4. CODE CREDIT or Debit code, when applicable, as follows: CREDIT CODES	DEBIT CODES	Column 10.
01 Overpayment	90 Relief from Charge Rescinded	Amount of compensation charged or credited to your account. This is computed by relating the entries in columns 8 and 9. * Partial Payment ** Adjusted Payment If "CR" is shown in this column, the amount is a credit against previous charges.
02 Check Redeposit	91 Duplicate Credit of an Extended Benefit Payment	
03 Incorrect Charge	92 Offset of a Duplicate Credit, Overpayment Credit, or a UC-150 Non-charge Credit	
04 Eligible Decision Reversed	93 New Account Added to Claim	
05 Financial Determination Revised	94 Increase of Percentage of Charge	
06 Partial Transfer	95 Decrease or Cancellation of Overpayment	
07 Voluntary Quit - Relief Approved	96 Debit to Offset Erroneous Credit	
08 Part-Time Employment - Relief Approved	97 Credit Balance Debit	
09 Willful Misconduct - Relief Approved	98 Partial Transfer Debit	
	99 Overpayment Credit Error	
Column 5. Date of Application for Benefits. Claimant may draw benefits for weeks of unemployment which fall within 52 weeks from this date. Benefits may be paid beyond this 52 week period when an Extended Benefit period is in effect.		Column 11. Office where claim was filed.
Column 6. The Saturday date ending the seven-day period for which compensation was paid to the employee.		MAILING DATE: Any protest concerning the clerical accuracy of entries on this notice must be filed within 90 days from the mailing date of this form. If any employee listed on this notice worked for you during any of the weeks listed in Column 6 and was therefore not entitled to the compensation paid, notify the Office of UC Tax Services at once. Any protest must be made in writing, setting forth in detail the items to which you take exception and the reasons for the exception. Protests should be mailed to: Department of Labor & Industry, Office of UC Tax Services, Employer Account Services, 8th Floor, Labor & Industry Building, Seventh & Forster Streets, Harrisburg, PA 17121.
Column 7. Date on which compensation was paid. The month in which payment is made is the month of charge.		Whether a protest is made or not, payment must still be made within 30 days from the date of this notice.
Column 8. Amount of compensation paid. (+ Dependents' Allowances.)		TOTAL ALL PAGES: This is the net amount of charge to your account, which is PAYABLE TO PENNSYLVANIA UNEMPLOYMENT COMPENSATION FUND , within 30 days from the date of this notice.
Column 9. Percentage chargeable to your account. If you were the only base-year employer, the entry "100" appears and the full amount of compensation is charged to your account. If the claimant had several base-year employers, only a portion is charged to you. The benefit charges are made in proportion to the wages paid by you during the employee's base year as compared with the total wages paid to him or her by all of his or her employers during such period. N/C - indicates no charge.		

PLEASE NOTE: IF PAYMENT OF THE NET AMOUNT OF CHARGES IS NOT RECEIVED WITHIN 30 DAYS FROM THE DATE OF THIS NOTICE, INTEREST WILL BE ASSESSED IN ACCORDANCE WITH SECTION 308 OF THE PENNSYLVANIA UNEMPLOYMENT COMPENSATION LAW.

AUXILIARY AIDS AND SERVICES ARE AVAILABLE UPON REQUEST TO INDIVIDUALS WITH DISABILITIES.

EQUAL OPPORTUNITY EMPLOYER/PROGRAM.

READING FORM UC-150 – NOTICE TO REIMBURSABLE EMPLOYERS OF COMPENSATION CHARGED

Plant number of location where employee works (if applicable) → 1. PLANT NO.

Employee Social Security Number and name → 2. SOCIAL SECURITY NUMBER, 3. CLAIMANT'S NAME

Effective date of UC claim → 4. CODE

Saturday date ending the seven-day period for which compensation was paid to the employee → 5. AB DATE (MO., DAY, YR.)

Date on which compensation was paid → 6. COMPENSABLE WEEK END. DATE (MO., DAY, YR.)

Amount of compensation paid (+ dependents' allowances) → 7. DATE COMP. PAID (MO., DAY, YR.)

Percentage chargeable to your account → 8. AMOUNT OF COMP., 9. PERCENT OF CHARGE

Amount of compensation charged or credited to your account → 10. AMOUNT OF CHARGE, 11. LOCAL OFFICE NUMBER

Mailing date of UC-150. You have 90 days from the mailing date to file a protest in writing contesting the clerical accuracy of this notice. All protests must be filed within 90 days of the mailing date. → MAILING DATE

Credit & Debit Codes

Credit Codes:

- 01 Overpayment
- 02 Check Redeposit
- 03 Incorrect Charge
- 04 Eligible Decision Reversed
- 05 Financial Determination Reversed
- 06 Partial Transfer
- 07 Voluntary Quit - Relief Approved
- 08 Part-Time Employment - Relief Approved
- 09 Willful Misconduct - Relief Approved

Debit Codes:

- 90 Relief from Charge Rescinded
- 91 Duplicate Credit of an Extended Benefit Payment
- 92 Offset of a Duplicate Credit, Overpayment Credit, or UC-150 Non-charge Credit
- 93 New Account Added to Claim
- 94 Increase of % of Charge
- 95 Decrease or Cancellation of Overpayment
- 96 Debit to Offset Erroneous Credit
- 97 Credit Balance Debit
- 98 Partial Transfer Debit
- 99 Overpayment Credit Error

TOTAL THIS PAGE \$ → Net amount of charges to your account listed on this page

TOTAL ALL PAGES \$ → Net amount of charges to your account payable within 30 days from the date of this notice

UC Service Center office where claim was filed → 11. LOCAL OFFICE NUMBER