

AMENDMENTS TO HOUSE BILL NO. 2382

Sponsor: REPRESENTATIVE GROVE

Printer's No. 3970

1 Amend Bill, page 1, lines 15 through 18, by striking out "in
2 determination of" in line 15 and all of lines 16 through 18 and
3 inserting

4 in administration of act, further providing for records of and
5 reports by employers; in contributions by employers and
6 employees, further providing for determination of
7 contribution rate and experience rating, for interest on past
8 due contributions and for limitations upon enforcement of
9 payment of contributions, interest and penalties; in
10 compensation, further providing for qualification required to
11 secure compensation, for ineligibility of incarcerated
12 employee and for rate and amount of compensation; in
13 determination of compensation and appeals and reviews and
14 procedure, further providing for determination of
15 compensation appeals and for decision of referee and further
16 appeals and reviews; in protection of rights and
17 compensation, further providing for certain agreements void
18 and penalty; in penalty provisions, further providing for
19 false statements and representations to obtain or increase
20 compensation, for false statements and representations to
21 prevent or reduce compensation and other offenses and for
22 violation of act and rules and regulations; and providing for
23 an amnesty program.

24 Amend Bill, page 1, lines 21 through 26; page 2, lines 1
25 through 30; by striking out all of said lines on said pages and
26 inserting

27 Section 1. Section 206 of the act of December 5, 1936 (2nd
28 Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment
29 Compensation Law, amended July 21, 1983 (P.L.68, No.30) and
30 November 17, 1995 (P.L.615, No.64), is amended to read:

31 Section 206. Records of and Reports by Employers.--(a) Each
32 employer (whether or not liable for the payment of contributions
33 under this act) shall keep accurate employment records
34 containing such information, as may be prescribed by the rules

1 and regulations adopted by the department. Such records shall be
2 open to inspection by the department and its agents at any
3 reasonable time, and as often as may be deemed necessary, but
4 employers need not retain such records more than four (4) years
5 after contributions relating to such records have been paid. The
6 department may require from such employers such reports as it
7 deems necessary, which shall be sworn to, if required by the
8 department.

9 (b) Information thus obtained shall not be made public or be
10 open to public inspection, other than to the members of the
11 board, the officers and employees of the department and other
12 public employees in the performance of their public duties, but
13 any employee or employer at a hearing on an appeal shall, upon
14 request, be supplied with information from such records to the
15 extent necessary for the proper presentation and consideration
16 of the appeal.

17 (c) Any officer or employee of the department or the board,
18 or any other public employee, who shall violate any of the
19 provisions of this section shall, upon conviction thereof in a
20 summary proceeding, be sentenced to pay a fine of not less than
21 [twenty dollars (\$20)] one hundred dollars (\$100) nor more than
22 [two hundred dollars (\$200)] three hundred dollars (\$300) and in
23 default of the payment of such fine and cost of prosecution
24 shall be sentenced to imprisonment for not longer than thirty
25 (30) days.

26 (d) Any employer who has been determined by the department
27 to be subject to the reporting provisions of this act and has
28 been so notified, and who neglects or refuses to file or to
29 complete in such manner as the department may prescribe either
30 the periodic report required by the department to establish the
31 amount of such contributions or the periodic report required by
32 the department showing the amount of wages paid to each employee,
33 or both, on or before the date such reports are required to be
34 filed, shall pay a penalty of [ten per centum (10%)] fifteen per
35 centum (15%) of the total amount of contributions paid or
36 payable by the employer or employee as the case may be for the
37 period: Provided, That such penalty shall be not less than
38 [twenty-five dollars (\$25) or] one hundred twenty-five dollars
39 (\$125) nor more than [two hundred and fifty dollars (\$250)] four
40 hundred fifty dollars (\$450). Such penalty shall apply to the
41 reports for each period with respect to which such reports are
42 required to be filed: Provided, That such penalty shall not
43 apply to reports for any period with respect to which the last
44 day for filing such reports is prior to a date on which the
45 department has notified the employer that he has been determined
46 an employer subject to the reporting provisions of this act,
47 unless the reports for such prior periods are not filed within
48 thirty (30) days after the employer has been so notified. The
49 penalties provided by this section shall be in addition to all
50 other penalties provided for in this act.

51 Section 2. Section 301.1(a) and (c)(1) of the act, amended

July 21, 1983 (P.L.68, No.30), is amended to read:
Section 301.1. Determination of Contribution Rate;
Experience Rating.--

(a) The rate of contribution payable by an employer eligible for an adjusted rate with respect to the calendar year beginning 1984, and each calendar year thereafter, shall be adjusted between a minimum rate of three-tenths of one per centum (0.3%) and a maximum rate of eight and five-tenths per centum (8.5%) for 1984, eight and eight-tenths per centum (8.8%) for 1985 , nine and two-tenths per centum (9.2%) for 1986 through 2012, eight and seven-tenths per centum (8.7%) for 2013 through 2016, nine and five one-hundredths per centum (9.05%) for 2017 and eight and ninety-five one-hundredths per centum (8.95%) for 2018 and thereafter which shall be the aggregate of three factors:

- (A) A Reserve Ratio Factor.
- (B) A Benefit Ratio Factor.
- (C) A State Adjustment Factor.

* * *

(c) (1) When, as of the computation date, there is a credit, zero or debit balance in such employer's reserve account, which balance shall include (i) contributions with respect to the period ending on the computation date and paid on or before September fifteenth immediately following such computation date, (ii) benefits paid on or before computation date, and shall also include any voluntary payments made in accordance with subsection (b) of section 302 of this act, his Reserve Ratio Factor for the respective calendar year thereafter shall be as set forth in the table below.

Table

Reserve Ratio Factor - 1984 Rates

Employers Reserve Account as a Percentage of Taxable Wages	Reserve Ratio Factor
Greater than 25%	0.0
Greater than or equal to 22% but less than 25%	0.1
Greater than or equal to 19% but less than 22%	0.2
Greater than or equal to 16% but less than 19%	0.3
Greater than or equal to 13% but less than 16%	0.4
Greater than or equal to 10% but less than 13%	0.5
Greater than or equal to 7% but less than 10%	0.6
Greater than or equal to 4% but less than 7%	0.7
Greater than or equal to 3% but less than 4%	0.8
Greater than or equal to 2% but less than 3%	0.9
Greater than or equal to 0% but less than 2%	1.0
Less than 0% but greater than -2%	1.1
Less than or equal to -2% but greater than -4%	1.2
Less than or equal to -4% but greater than -6%	1.3
Less than or equal to -6% but greater than -8%	1.4
Less than or equal to -8% but greater than -10%	1.5
Less than or equal to -10% but greater than -12%	1.6
Less than or equal to -12% but greater than -14%	1.7
Less than or equal to -14% but greater than -16%	1.8

1	Less than or equal to -16% but greater than -18%	1.9
2	Less than or equal to -18% or lower	2.0
3	Table	
4	Reserve Ratio Factor - 1985 Rates	
5	Employers Reserve Account as a	Reserve
6	Percentage of Taxable Wages	Ratio Factor
7	Greater than 25%	0.0
8	Greater than or equal to 21% but less than 25%	0.1
9	Greater than or equal to 18% but less than 21%	0.2
10	Greater than or equal to 15% but less than 18%	0.3
11	Greater than or equal to 12% but less than 15%	0.4
12	Greater than or equal to 9% but less than 12%	0.5
13	Greater than or equal to 7% but less than 9%	0.6
14	Greater than or equal to 5% but less than 7%	0.7
15	Greater than or equal to 3% but less than 5%	0.8
16	Greater than or equal to 1% but less than 3%	0.9
17	Greater than or equal to 0% but less than 1%	1.0
18	Less than 0% but greater than -1%	1.1
19	Less than or equal to -1% but greater than -2%	1.2
20	Less than or equal to -2% but greater than -3%	1.3
21	Less than or equal to -3% but greater than -4%	1.4
22	Less than or equal to -4% but greater than -5%	1.5
23	Less than or equal to -5% but greater than -6%	1.6
24	Less than or equal to -6% but greater than -7%	1.7
25	Less than or equal to -7% but greater than -8%	1.8
26	Less than or equal to -8% but greater than -9%	1.9
27	Less than or equal to -9% but greater than -10%	2.0
28	Less than or equal to -10% but greater than -15%	2.1
29	Less than or equal to -15% but greater than -20%	2.2
30	Less than or equal to -20% or lower	2.3
31	Table	
32	Reserve Ratio Factor - 1986 [and thereafter] <u>through 2016</u> Rates	
33	Employers Reserve Account as a	Reserve
34	Percentage of Taxable Wages	Ratio Factor
35	Greater than 25%	0.0
36	Greater than or equal to 21% but less than 25%	0.3
37	Greater than or equal to 18% but less than 21%	0.4
38	Greater than or equal to 15% but less than 18%	0.5
39	Greater than or equal to 12% but less than 15%	0.6
40	Greater than or equal to 9% but less than 12%	0.7
41	Greater than or equal to 7% but less than 9%	0.8
42	Greater than or equal to 5% but less than 7%	0.9
43	Greater than or equal to 3% but less than 5%	1.0
44	Greater than or equal to 1% but less than 3%	1.1
45	Greater than or equal to 0% but less than 1%	1.2
46	Less than 0% but greater than -1%	1.3
47	Less than or equal to -1% but greater than -2%	1.4
48	Less than or equal to -2% but greater than -3%	1.5
49	Less than or equal to -3% but greater than -4%	1.6
50	Less than or equal to -4% but greater than -5%	1.7
51	Less than or equal to -5% but greater than -6%	1.8

1	Less than or equal to -6% but greater than -7%	1.9
2	Less than or equal to -7% but greater than -8%	2.0
3	Less than or equal to -8% but greater than -9%	2.1
4	Less than or equal to -9% but greater than -10%	2.2
5	Less than or equal to -10% but greater than -11%	2.3
6	Less than or equal to -11% but greater than -12%	2.4
7	Less than or equal to -12% but greater than -16%	2.5
8	Less than or equal to -16% but greater than -20%	2.6
9	Less than or equal to -20% or lower	2.7

10	<u>Reserve Ratio Factor - 2017 and thereafter Rates</u>	
11	<u>Employers Reserve Account as a</u>	<u>Reserve</u>
12	<u>Percentage of Taxable Wages</u>	<u>Ratio Factor</u>
13	<u>Greater than 25%</u>	<u>0.0</u>
14	<u>Greater than or equal to 21% but less than 25%</u>	<u>0.3</u>
15	<u>Greater than or equal to 18% but less than 21%</u>	<u>0.4</u>
16	<u>Greater than or equal to 15% but less than 18%</u>	<u>0.5</u>
17	<u>Greater than or equal to 12% but less than 15%</u>	<u>0.6</u>
18	<u>Greater than or equal to 9% but less than 12%</u>	<u>0.7</u>
19	<u>Greater than or equal to 7% but less than 9%</u>	<u>0.8</u>
20	<u>Greater than or equal to 5% but less than 7%</u>	<u>0.9</u>
21	<u>Greater than or equal to 3% but less than 5%</u>	<u>1.0</u>
22	<u>Greater than or equal to 1% but less than 3%</u>	<u>1.1</u>
23	<u>Greater than or equal to 0% but less than 1%</u>	<u>1.2</u>
24	<u>Less than 0% but greater than -1%</u>	<u>1.3</u>
25	<u>Less than or equal to -1% but greater than -2%</u>	<u>1.4</u>
26	<u>Less than or equal to -2% but greater than -3%</u>	<u>1.5</u>
27	<u>Less than or equal to -3% but greater than -4%</u>	<u>1.6</u>
28	<u>Less than or equal to -4% but greater than -5%</u>	<u>1.7</u>
29	<u>Less than or equal to -5% but greater than -6%</u>	<u>1.8</u>
30	<u>Less than or equal to -6% but greater than -7%</u>	<u>1.9</u>
31	<u>Less than or equal to -7% but greater than -8%</u>	<u>2.0</u>
32	<u>Less than or equal to -8% but greater than -9%</u>	<u>2.1</u>
33	<u>Less than or equal to -9% but greater than -10%</u>	<u>2.2</u>
34	<u>Less than or equal to -10% but greater than -11%</u>	<u>2.3</u>
35	<u>Less than or equal to -11% but greater than -12%</u>	<u>2.4</u>
36	<u>Less than or equal to -12% but greater than -16%</u>	<u>2.5</u>
37	<u>Less than or equal to -16% but greater than -20%</u>	<u>2.6</u>
38	<u>Less than or equal to -20% but greater than -28%</u>	<u>2.7</u>
39	<u>Less than or equal to -28% but greater than -100%</u>	<u>3.0</u>
40	<u>Less than or equal to -100% or lower</u>	<u>3.2</u>

41 Section 3. Sections 308 and 309.2(a) of the act, amended
42 June 15, 2005 (P.L.8, No.5), are amended to read:

43 Section 308. Interest on Past Due Contributions.--
44 Contributions unpaid on the date on which they are due and
45 payable, as prescribed by the department, shall bear interest at
46 one-twelfth (1/12) of the annual rate determined by the
47 Secretary of Revenue under section 806 of the act of April 9,
48 1929 (P.L.343, No.176), known as "The Fiscal Code," per month or
49 fraction of a month, or at the rate of [three quarters of one
50 per centum (0.75%)] one per centum (1%) per month or fraction of
51 a month, whichever is greater, from the date they become due

1 until paid.

2 Section 309.2. Limitations Upon Enforcement of Payment of
3 Contributions, Interest and Penalties.--(a) Notwithstanding any
4 other provisions of this act to the contrary, no legal action
5 for the collection of contributions, interest and penalties
6 shall be instituted after the expiration of [four] six years
7 from the end of the calendar year determined in accordance with
8 subsection (b) of this section, unless prior to the expiration
9 of such [four-year] six-year period and with respect thereto (1)
10 an assessment proceeding shall have been instituted pursuant to
11 the provisions of section three hundred four of this act, or (2)
12 an action shall have been instituted pursuant to the provisions
13 of section three hundred nine of this act, or (3) a lien shall
14 have been entered pursuant to the provisions of section three
15 hundred eight point one of this act: Provided, That the
16 provisions of this section shall not apply where an employer by
17 willful failure or refusal to file a report with the department
18 or to include in any report all wages which he has paid, or
19 otherwise, has attempted to avoid or reduce liability for the
20 payment of contributions.

21 * * *

22 Section 4. Section 401(a) of the act, amended June 12, 2012
23 (P.L.577, No.60), is amended to read:

24 Section 401. Qualifications Required to Secure
25 Compensation.--Compensation shall be payable to any employe who
26 is or becomes unemployed, and who--

27 (a) Satisfies both of the following requirements:

28 (1) Has, within his base year, been paid wages for
29 employment as required by section 404(c) of this act.

30 (2) Except as provided in section 404(a) (3) and (e) (1) and
31 (2), not less than [forty-nine and one-half per centum (49.5%)]
32 thirty-seven per centum (37%) of the employe's total base year
33 wages have been paid in one or more quarters, other than the
34 highest quarter in such employe's base year.

35 * * *

36 Section 5. Section 402.6 of the act, amended December 9,
37 2002 (P.L.1330, No.156), is amended to read:

38 Section 402.6. Ineligibility of Incarcerated Employe.--(a)
39 An employe shall not be eligible for payment of unemployment
40 compensation benefits for any weeks of unemployment during which
41 the employe is incarcerated after a conviction.

42 (b) The department shall utilize any reasonable means
43 determined necessary by the secretary to identify and prevent
44 the payment of benefits to incarcerated individuals who are
45 disqualified under this section.

46 Section 6. Section 404(a) and (e) of the act, amended June
47 12, 2012 (P.L.577, No.60), are amended to read:

48 Section 404. Rate and Amount of Compensation.--Compensation
49 shall be paid to each eligible employe in accordance with the
50 following provisions of this section except that compensation
51 payable with respect to weeks ending in benefit years which

begin prior to the first day of January 1989 shall be paid on the basis of the provisions of this section in effect at the beginning of such benefit years.

(a) (1) The employee's weekly benefit rate shall be computed as (1) the amount appearing in Part B of the Table Specified for the Determination of Rate and Amount of Benefits on the line on which in Part A there appears his "highest quarterly wage," or (2) fifty per centum (50%) of his full-time weekly wage, whichever is greater. Notwithstanding any other provision of this act, if an employee's weekly benefit rate, as calculated under this paragraph, is less than [seventy dollars (\$70)] sixty-eight dollars (\$68), he shall be ineligible to receive any amount of compensation. If the employee's weekly benefit rate is not a multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1).

(2) If the base year wages of an employee whose weekly benefit rate has been determined under clause (2) of paragraph (1) of this subsection are insufficient to qualify him under subsection (c) of this section, his weekly benefit rate shall be redetermined under clause (1) of paragraph (1) of this subsection.

(3) If an employee's weekly benefit rate as determined under clause (1) of paragraph (1) of this subsection, or redetermined under paragraph (2) of this subsection, as the case may be, is less than the maximum weekly benefit rate and the employee's base year wages are insufficient to qualify him under subsection (c) of this section but are sufficient to qualify him for any one of the next two lower weekly benefit rates, his weekly benefit rate shall be redetermined at the highest of such next lower rates.

* * *

(e) (1) Table Specified for the Determination of
Rate and Amount of Benefits

Part A Highest Quarterly Wage	Part B Rate of Compensation	Part C Qualifying Wages
[\$1688-1712	\$70	\$3391
1713-1737	71	3440
1738-1762	72	3490
1763-1787	73	3539
1788-1812	74	3589
1813-1837	75	3638
1838-1862	76	3688
1863-1887	77	3737
1888-1912	78	3787
1913-1937	79	3836
1938-1962	80	3886
1963-1987	81	3935
1988-2012	82	3985
2013-2037	83	4034
2038-2062	84	4084

1	2063-2087	85	4133
2	2088-2112	86	4183
3	2113-2137	87	4232
4	2138-2162	88	4282
5	2163-2187	89	4331
6	2188-2212	90	4381
7	2213-2237	91	4430
8	2238-2262	92	4480
9	2263-2287	93	4529
10	2288-2312	94	4579
11	2313-2337	95	4628
12	2338-2362	96	4678
13	2363-2387	97	4727
14	2388-2412	98	4777
15	2413-2437	99	4826
16	2438-2462	100	4876
17	2463-2487	101	4925
18	2488-2512	102	4975
19	2513-2537	103	5024
20	2538-2562	104	5074
21	2563-2587	105	5123
22	2588-2612	106	5173
23	2613-2637	107	5222
24	2638-2662	108	5272
25	2663-2687	109	5321
26	2688-2712	110	5371
27	2713-2737	111	5420
28	2738-2762	112	5470
29	2763-2787	113	5519
30	2788-2812	114	5569
31	2813-2837	115	5618
32	2838-2862	116	5668
33	2863-2887	117	5717
34	2888-2912	118	5767
35	2913-2937	119	5816
36	2938-2962	120	5866
37	2963-2987	121	5915
38	2988-3012	122	5965
39	3013-3037	123	6014
40	3038-3062	124	6064
41	3063-3087	125	6113
42	3088-3112	126	6163
43	3113-3137	127	6212
44	3138-3162	128	6262
45	3163-3187	129	6311
46	3188-3212	130	6361
47	3213-3237	131	6410
48	3238-3262	132	6460
49	3263-3287	133	6509
50	3288-3312	134	6559
51	3313-3337	135	6608

1	3338-3362	136	6658
2	3363-3387	137	6707
3	3388-3412	138	6757
4	3413-3437	139	6806
5	3438-3462	140	6856
6	3463-3487	141	6905
7	3488-3512	142	6955
8	3513-3537	143	7004
9	3538-3562	144	7054
10	3563-3587	145	7103
11	3588-3612	146	7153
12	3613-3637	147	7202
13	3638-3662	148	7252
14	3663-3687	149	7301
15	3688-3712	150	7351
16	3713-3737	151	7400
17	3738-3762	152	7450
18	3763-3787	153	7500
19	3788-3812	154	7549
20	3813-3837	155	7599
21	3838-3862	156	7648
22	3863-3887	157	7698
23	3888-3912	158	7747
24	3913-3937	159	7797
25	3938-3962	160	7846
26	3963-3987	161	7896
27	3988-4012	162	7945
28	4013-4037	163	7995
29	4038-4062	164	8044
30	4063-4087	165	8094
31	4088-4112	166	8143
32	4113-4137	167	8193
33	4138-4162	168	8242
34	4163-4187	169	8292
35	4188-4212	170	8341
36	4213-4237	171	8391
37	4238-4262	172	8440
38	4263-4287	173	8490
39	4288-4312	174	8539
40	4313-4337	175	8589
41	4338-4362	176	8638
42	4363-4387	177	8688
43	4388-4412	178	8737
44	4413-4437	179	8787
45	4438-4462	180	8836
46	4463-4487	181	8886
47	4488-4512	182	8935
48	4513-4537	183	8985
49	4538-4562	184	9034
50	4563-4587	185	9084
51	4588-4612	186	9133

1	4613-4637	187	9183
2	4638-4662	188	9232
3	4663-4687	189	9282
4	4688-4712	190	9331
5	4713-4737	191	9381
6	4738-4762	192	9430
7	4763-4787	193	9480
8	4788-4812	194	9529
9	4813-4837	195	9579
10	4838-4862	196	9628
11	4863-4887	197	9678
12	4888-4912	198	9727
13	4913-4937	199	9777
14	4938-4962	200	9826
15	4963-4987	201	9876
16	4988-5012	202	9925
17	5013-5037	203	9975
18	5038-5062	204	10024
19	5063-5087	205	10074
20	5088-5112	206	10123
21	5113-5137	207	10173
22	5138-5162	208	10222
23	5163-5187	209	10272
24	5188-5212	210	10321
25	5213-5237	211	10371
26	5238-5262	212	10420
27	5263-5287	213	10470
28	5288-5312	214	10519
29	5313-5337	215	10569
30	5338-5362	216	10618
31	5363-5387	217	10668
32	5388-5412	218	10717
33	5413-5437	219	10767
34	5438-5462	220	10816
35	5463-5487	221	10866
36	5488-5512	222	10915
37	5513-5537	223	10965
38	5538-5562	224	11014
39	5563-5587	225	11064
40	5588-5612	226	11113
41	5613-5637	227	11163
42	5638-5662	228	11212
43	5663-5687	229	11262
44	5688-5712	230	11311
45	5713-5737	231	11361
46	5738-5762	232	11410
47	5763-5787	233	11460
48	5788-5812	234	11509
49	5813-5837	235	11559
50	5838-5862	236	11608
51	5863-5887	237	11658

1	5888-5912	238	11707
2	5913-5937	239	11757
3	5938-5962	240	11806
4	5963-5987	241	11856
5	5988-6012	242	11905
6	6013-6037	243	11955
7	6038-6062	244	12004
8	6063-6087	245	12054
9	6088-6112	246	12103
10	6113-6137	247	12153
11	6138-6162	248	12202
12	6163-6187	249	12252
13	6188-6212	250	12301
14	6213-6237	251	12351
15	6238-6262	252	12400
16	6263-6287	253	12450
17	6288-6312	254	12500
18	6313-6337	255	12549
19	6338-6362	256	12599
20	6363-6387	257	12648
21	6388-6412	258	12698
22	6413-6437	259	12747
23	6438-6462	260	12797
24	6463-6487	261	12846
25	6488-6512	262	12896
26	6513-6537	263	12945
27	6538-6562	264	12995
28	6563-6587	265	13044
29	6588-6612	266	13094
30	6613-6637	267	13143
31	6638-6662	268	13193
32	6663-6687	269	13242
33	6688-6712	270	13292
34	6713-6737	271	13341
35	6738-6762	272	13391
36	6763-6787	273	13440
37	6788-6812	274	13490
38	6813-6837	275	13539
39	6838-6862	276	13589
40	6863-6887	277	13638
41	6888-6912	278	13688
42	6913-6937	279	13737
43	6938-6962	280	13787
44	6963-6987	281	13836
45	6988-7012	282	13886
46	7013-7037	283	13935
47	7038-7062	284	13985
48	7063-7087	285	14034
49	7088-7112	286	14084
50	7113-7137	287	14133
51	7138-7162	288	14183

1	7163-7187	289	14232
2	7188-7212	290	14282
3	7213-7237	291	14331
4	7238-7262	292	14381
5	7263-7287	293	14430
6	7288-7312	294	14480
7	7313-7337	295	14529
8	7338-7362	296	14579
9	7363-7387	297	14628
10	7388-7412	298	14678
11	7413-7437	299	14727
12	7438-7462	300	14777
13	7463-7487	301	14826
14	7488-7512	302	14876
15	7513-7537	303	14925
16	7538-7562	304	14975
17	7563-7587	305	15024
18	7588-7612	306	15074
19	7613-7637	307	15123
20	7638-7662	308	15173
21	7663-7687	309	15222
22	7688-7712	310	15272
23	7713-7737	311	15321
24	7738-7762	312	15371
25	7763-7787	313	15420
26	7788-7812	314	15470
27	7813-7837	315	15519
28	7838-7862	316	15569
29	7863-7887	317	15618
30	7888-7912	318	15668
31	7913-7937	319	15717
32	7938-7962	320	15767
33	7963-7987	321	15816
34	7988-8012	322	15866
35	8013-8037	323	15915
36	8038-8062	324	15965
37	8063-8087	325	16014
38	8088-8112	326	16064
39	8113-8137	327	16113
40	8138-8162	328	16163
41	8163-8187	329	16212
42	8188-8212	330	16262
43	8213-8237	331	16311
44	8238-8262	332	16361
45	8263-8287	333	16410
46	8288-8312	334	16460
47	8313-8337	335	16509
48	8338-8362	336	16559
49	8363-8387	337	16608
50	8388-8412	338	16658
51	8413-8437	339	16707

1	8438-8462	340	16757
2	8463-8487	341	16806
3	8488-8512	342	16856
4	8513-8537	343	16905
5	8538-8562	344	16955
6	8563-8587	345	17004
7	8588-8612	346	17054
8	8613-8637	347	17103
9	8638-8662	348	17153
10	8663-8687	349	17202
11	8688-8712	350	17252
12	8713-8737	351	17301
13	8738-8762	352	17351
14	8763-8787	353	17400
15	8788-8812	354	17450
16	8813-8837	355	17500
17	8838-8862	356	17549
18	8863-8887	357	17599
19	8888-8912	358	17648
20	8913-8937	359	17698
21	8938-8962	360	17747
22	8963-8987	361	17797
23	8988-9012	362	17846
24	9013-9037	363	17896
25	9038-9062	364	17945
26	9063-9087	365	17995
27	9088-9112	366	18044
28	9113-9137	367	18094
29	9138-9162	368	18143
30	9163-9187	369	18193
31	9188-9212	370	18242
32	9213-9237	371	18292
33	9238-9262	372	18341
34	9263-9287	373	18391
35	9288-9312	374	18440
36	9313-9337	375	18490
37	9338-9362	376	18539
38	9363-9387	377	18589
39	9388-9412	378	18638
40	9413-9437	379	18688
41	9438-9462	380	18737
42	9463-9487	381	18787
43	9488-9512	382	18836
44	9513-9537	383	18886
45	9538-9562	384	18935
46	9563-9587	385	18985
47	9588-9612	386	19034
48	9613-9637	387	19084
49	9638-9662	388	19133
50	9663-9687	389	19183
51	9688-9712	390	19232

1	9713-9737	391	19282
2	9738-9762	392	19331
3	9763-9787	393	19381
4	9788-9812	394	19430
5	9813-9837	395	19480
6	9838-9862	396	19529
7	9863-9887	397	19579
8	9888-9912	398	19628
9	9913-9937	399	19678
10	9938-9962	400	19727
11	9963-9987	401	19777
12	9988-10012	402	19826
13	10013-10037	403	19876
14	10038-10062	404	19925
15	10063-10087	405	19975
16	10088-10112	406	20024
17	10113-10137	407	20074
18	10138-10162	408	20123
19	10163-10187	409	20173
20	10188-10212	410	20222
21	10213-10237	411	20272
22	10238-10262	412	20321
23	10263-10287	413	20371
24	10288-10312	414	20420
25	10313-10337	415	20470
26	10338-10362	416	20519
27	10363-10387	417	20569
28	10388-10412	418	20618
29	10413-10437	419	20668
30	10438-10462	420	20717
31	10463-10487	421	20767
32	10488-10512	422	20816
33	10513-10537	423	20866
34	10538-10562	424	20915
35	10563-10587	425	20965
36	10588-10612	426	21014
37	10613-10637	427	21064
38	10638-10662	428	21113
39	10663-10687	429	21163
40	10688-10712	430	21212
41	10713-10737	431	21262
42	10738-10762	432	21311
43	10763-10787	433	21361
44	10788-10812	434	21410
45	10813-10837	435	21460
46	10838-10862	436	21509
47	10863-10887	437	21559
48	10888-10912	438	21608
49	10913-10937	439	21658
50	10938-10962	440	21707
51	10963-10987	441	21757

1	10988-11012	442	21806
2	11013-11037	443	21856
3	11038-11062	444	21905
4	11063-11087	445	21955
5	11088-11112	446	22004
6	11113-11137	447	22054
7	11138-11162	448	22103
8	11163-11187	449	22153
9	11188-11212	450	22202
10	11213-11237	451	22252
11	11238-11262	452	22301
12	11263-11287	453	22351
13	11288-11312	454	22400
14	11313-11337	455	22450
15	11338-11362	456	22500
16	11363-11387	457	22549
17	11388-11412	458	22599
18	11413-11437	459	22648
19	11438-11462	460	22698
20	11463-11487	461	22747
21	11488-11512	462	22797
22	11513-11537	463	22846
23	11538-11562	464	22896
24	11563-11587	465	22945
25	11588-11612	466	22995
26	11613-11637	467	23044
27	11638-11662	468	23094
28	11663-11687	469	23143
29	11688-11712	470	23193
30	11713-11737	471	23242
31	11738-11762	472	23292
32	11763-11787	473	23341
33	11788-11812	474	23391
34	11813-11837	475	23440
35	11838-11862	476	23490
36	11863-11887	477	23539
37	11888-11912	478	23589
38	11913-11937	479	23638
39	11938-11962	480	23688
40	11963-11987	481	23737
41	11988-12012	482	23787
42	12013-12037	483	23836
43	12038-12062	484	23886
44	12063-12087	485	23935
45	12088-12112	486	23985
46	12113-12137	487	24034
47	12138-12162	488	24084
48	12163-12187	489	24133
49	12188-12212	490	24183
50	12213-12237	491	24232
51	12238-12262	492	24282

1	12263-12287	493	24331
2	12288-12312	494	24381
3	12313-12337	495	24430
4	12338-12362	496	24480
5	12363-12387	497	24529
6	12388-12412	498	24579
7	12413-12437	499	24628
8	12438-12462	500	24678
9	12463-12487	501	24727
10	12488-12512	502	24777
11	12513-12537	503	24826
12	12538-12562	504	24876
13	12563-12587	505	24925
14	12588-12612	506	24975
15	12613-12637	507	25024
16	12638-12662	508	25074
17	12663-12687	509	25123
18	12688-12712	510	25173
19	12713-12737	511	25222
20	12738-12762	512	25272
21	12763-12787	513	25321
22	12788-12812	514	25371
23	12813-12837	515	25420
24	12838-12862	516	25470
25	12863-12887	517	25519
26	12888-12912	518	25569
27	12913-12937	519	25618
28	12938-12962	520	25668
29	12963-12987	521	25717
30	12988-13012	522	25767
31	13013-13037	523	25816
32	13038-13062	524	25866
33	13063-13087	525	25915
34	13088-13112	526	25965
35	13113-13137	527	26014
36	13138-13162	528	26064
37	13163-13187	529	26113
38	13188-13212	530	26163
39	13213-13237	531	26212
40	13238-13262	532	26262
41	13263-13287	533	26311
42	13288-13312	534	26361
43	13313-13337	535	26410
44	13338-13362	536	26460
45	13363-13387	537	26509
46	13388-13412	538	26559
47	13413-13437	539	26608
48	13438-13462	540	26658
49	13463-13487	541	26707
50	13488-13512	542	26757
51	13513-13537	543	26806

1	13538-13562	544	26856
2	13563-13587	545	26905
3	13588-13612	546	26955
4	13613-13637	547	27004
5	13638-13662	548	27054
6	13663-13687	549	27103
7	13688-13712	550	27153
8	13713-13737	551	27202
9	13738-13762	552	27252
10	13763-13787	553	27301
11	13788-13812	554	27351
12	13813-13837	555	27400
13	13838-13862	556	27450
14	13863-13887	557	27500
15	13888-13912	558	27549
16	13913-13937	559	27599
17	13938-13962	560	27648
18	13963-13987	561	27698
19	13988-14012	562	27747
20	14013-14037	563	27797
21	14038-14062	564	27846
22	14063-14087	565	27896
23	14088-14112	566	27945
24	14113-14137	567	27995
25	14138-14162	568	28044
26	14163-14187	569	28094
27	14188-14212	570	28143
28	14213-14237	571	28193
29	14238-14262	572	28242
30	14263 or more	573	Amount required under section 401(a)(2)]
31			
32	<u>\$1,688 - \$1,712</u>	<u>\$68</u>	<u>\$2,718</u>
33	<u>1,713 - \$1,737</u>	<u>69</u>	<u>2,758</u>
34	<u>1,738 - \$1,762</u>	<u>70</u>	<u>2,797</u>
35	<u>1,763 - \$1,787</u>	<u>71</u>	<u>2,837</u>
36	<u>1,788 - \$1,812</u>	<u>72</u>	<u>2,877</u>
37	<u>1,813 - \$1,837</u>	<u>73</u>	<u>2,916</u>
38	<u>1,838 - \$1,862</u>	<u>74</u>	<u>2,956</u>
39	<u>1,863 - \$1,887</u>	<u>75</u>	<u>2,996</u>
40	<u>1,888 - \$1,912</u>	<u>76</u>	<u>3,035</u>
41	<u>1,913 - \$1,937</u>	<u>77</u>	<u>3,075</u>
42	<u>1,938 - \$1,962</u>	<u>78</u>	<u>3,115</u>
43	<u>1,963 - \$1,987</u>	<u>79</u>	<u>3,154</u>
44	<u>1,988 - \$2,012</u>	<u>80</u>	<u>3,194</u>
45	<u>2,013 - \$2,037</u>	<u>81</u>	<u>3,234</u>
46	<u>2,038 - \$2,062</u>	<u>82</u>	<u>3,274</u>
47	<u>2,063 - \$2,087</u>	<u>83</u>	<u>3,313</u>

1	<u>2,088 - \$2,112</u>	<u>84</u>	<u>3,353</u>
2	<u>2,113 - \$2,137</u>	<u>85</u>	<u>3,393</u>
3	<u>2,138 - \$2,162</u>	<u>86</u>	<u>3,432</u>
4	<u>2,163 - \$2,187</u>	<u>87</u>	<u>3,472</u>
5	<u>2,188 - \$2,212</u>	<u>88</u>	<u>3,512</u>
6	<u>2,213 - \$2,237</u>	<u>89</u>	<u>3,551</u>
7	<u>2,238 - \$2,262</u>	<u>90</u>	<u>3,591</u>
8	<u>2,263 - \$2,287</u>	<u>91</u>	<u>3,631</u>
9	<u>2,288 - \$2,312</u>	<u>92</u>	<u>3,670</u>
10	<u>2,313 - \$2,337</u>	<u>93</u>	<u>3,710</u>
11	<u>2,338 - \$2,362</u>	<u>94</u>	<u>3,750</u>
12	<u>2,363 - \$2,387</u>	<u>95</u>	<u>3,789</u>
13	<u>2,388 - \$2,412</u>	<u>96</u>	<u>3,829</u>
14	<u>2,413 - \$2,437</u>	<u>97</u>	<u>3,869</u>
15	<u>2,438 - \$2,462</u>	<u>98</u>	<u>3,908</u>
16	<u>2,463 - \$2,487</u>	<u>98</u>	<u>3,948</u>
17	<u>2,488 - \$2,512</u>	<u>99</u>	<u>3,988</u>
18	<u>2,513 - \$2,537</u>	<u>100</u>	<u>4,027</u>
19	<u>2,538 - \$2,562</u>	<u>101</u>	<u>4,067</u>
20	<u>2,563 - \$2,587</u>	<u>102</u>	<u>4,107</u>
21	<u>2,588 - \$2,612</u>	<u>103</u>	<u>4,147</u>
22	<u>2,613 - \$2,637</u>	<u>104</u>	<u>4,186</u>
23	<u>2,638 - \$2,662</u>	<u>105</u>	<u>4,226</u>
24	<u>2,663 - \$2,687</u>	<u>106</u>	<u>4,266</u>
25	<u>2,688 - \$2,712</u>	<u>107</u>	<u>4,305</u>
26	<u>2,713 - \$2,737</u>	<u>108</u>	<u>4,345</u>
27	<u>2,738 - \$2,762</u>	<u>109</u>	<u>4,385</u>
28	<u>2,763 - \$2,787</u>	<u>110</u>	<u>4,424</u>
29	<u>2,788 - \$2,812</u>	<u>111</u>	<u>4,464</u>
30	<u>2,813 - \$2,837</u>	<u>112</u>	<u>4,504</u>
31	<u>2,838 - \$2,862</u>	<u>113</u>	<u>4,543</u>
32	<u>2,863 - \$2,887</u>	<u>114</u>	<u>4,583</u>
33	<u>2,888 - \$2,912</u>	<u>115</u>	<u>4,623</u>
34	<u>2,913 - \$2,937</u>	<u>116</u>	<u>4,662</u>
35	<u>2,938 - \$2,962</u>	<u>117</u>	<u>4,702</u>
36	<u>2,963 - \$2,987</u>	<u>118</u>	<u>4,742</u>
37	<u>2,988 - \$3,012</u>	<u>119</u>	<u>4,781</u>
38	<u>3,013 - \$3,037</u>	<u>120</u>	<u>4,821</u>
39	<u>3,038 - \$3,062</u>	<u>121</u>	<u>4,861</u>
40	<u>3,063 - \$3,087</u>	<u>122</u>	<u>4,900</u>
41	<u>3,088 - \$3,112</u>	<u>123</u>	<u>4,940</u>
42	<u>3,113 - \$3,137</u>	<u>124</u>	<u>4,980</u>

1	<u>3,138 - \$3,162</u>	<u>125</u>	<u>5,020</u>
2	<u>3,163 - \$3,187</u>	<u>126</u>	<u>5,059</u>
3	<u>3,188 - \$3,212</u>	<u>127</u>	<u>5,099</u>
4	<u>3,213 - \$3,237</u>	<u>128</u>	<u>5,139</u>
5	<u>3,238 - \$3,262</u>	<u>129</u>	<u>5,178</u>
6	<u>3,263 - \$3,287</u>	<u>130</u>	<u>5,218</u>
7	<u>3,288 - \$3,312</u>	<u>131</u>	<u>5,258</u>
8	<u>3,313 - \$3,337</u>	<u>132</u>	<u>5,297</u>
9	<u>3,338 - \$3,362</u>	<u>133</u>	<u>5,337</u>
10	<u>3,363 - \$3,387</u>	<u>134</u>	<u>5,377</u>
11	<u>3,388 - \$3,412</u>	<u>135</u>	<u>5,416</u>
12	<u>3,413 - \$3,437</u>	<u>136</u>	<u>5,456</u>
13	<u>3,438 - \$3,462</u>	<u>137</u>	<u>5,496</u>
14	<u>3,463 - \$3,487</u>	<u>138</u>	<u>5,535</u>
15	<u>3,488 - \$3,512</u>	<u>139</u>	<u>5,575</u>
16	<u>3,513 - \$3,537</u>	<u>140</u>	<u>5,615</u>
17	<u>3,538 - \$3,562</u>	<u>141</u>	<u>5,654</u>
18	<u>3,563 - \$3,587</u>	<u>142</u>	<u>5,694</u>
19	<u>3,588 - \$3,612</u>	<u>143</u>	<u>5,734</u>
20	<u>3,613 - \$3,637</u>	<u>144</u>	<u>5,774</u>
21	<u>3,638 - \$3,662</u>	<u>145</u>	<u>5,813</u>
22	<u>3,663 - \$3,687</u>	<u>146</u>	<u>5,853</u>
23	<u>3,688 - \$3,712</u>	<u>147</u>	<u>5,893</u>
24	<u>3,713 - \$3,737</u>	<u>147</u>	<u>5,932</u>
25	<u>3,738 - \$3,762</u>	<u>148</u>	<u>5,972</u>
26	<u>3,763 - \$3,787</u>	<u>149</u>	<u>6,012</u>
27	<u>3,788 - \$3,812</u>	<u>150</u>	<u>6,051</u>
28	<u>3,813 - \$3,837</u>	<u>151</u>	<u>6,091</u>
29	<u>3,838 - \$3,862</u>	<u>152</u>	<u>6,131</u>
30	<u>3,863 - \$3,887</u>	<u>153</u>	<u>6,170</u>
31	<u>3,888 - \$3,912</u>	<u>154</u>	<u>6,210</u>
32	<u>3,913 - \$3,937</u>	<u>155</u>	<u>6,250</u>
33	<u>3,938 - \$3,962</u>	<u>156</u>	<u>6,289</u>
34	<u>3,963 - \$3,987</u>	<u>157</u>	<u>6,329</u>
35	<u>3,988 - \$4,012</u>	<u>158</u>	<u>6,369</u>
36	<u>4,013 - \$4,037</u>	<u>159</u>	<u>6,408</u>
37	<u>4,038 - \$4,062</u>	<u>160</u>	<u>6,448</u>
38	<u>4,063 - \$4,087</u>	<u>161</u>	<u>6,488</u>
39	<u>4,088 - \$4,112</u>	<u>162</u>	<u>6,527</u>
40	<u>4,113 - \$4,137</u>	<u>163</u>	<u>6,567</u>
41	<u>4,138 - \$4,162</u>	<u>164</u>	<u>6,607</u>
42	<u>4,163 - \$4,187</u>	<u>165</u>	<u>6,647</u>

1	<u>4,188 - \$4,212</u>	<u>166</u>	<u>6,686</u>
2	<u>4,213 - \$4,237</u>	<u>167</u>	<u>6,726</u>
3	<u>4,238 - \$4,262</u>	<u>168</u>	<u>6,766</u>
4	<u>4,263 - \$4,287</u>	<u>169</u>	<u>6,805</u>
5	<u>4,288 - \$4,312</u>	<u>170</u>	<u>6,845</u>
6	<u>4,313 - \$4,337</u>	<u>171</u>	<u>6,885</u>
7	<u>4,338 - \$4,362</u>	<u>172</u>	<u>6,924</u>
8	<u>4,363 - \$4,387</u>	<u>173</u>	<u>6,964</u>
9	<u>4,388 - \$4,412</u>	<u>174</u>	<u>7,004</u>
10	<u>4,413 - \$4,437</u>	<u>175</u>	<u>7,043</u>
11	<u>4,438 - \$4,462</u>	<u>176</u>	<u>7,083</u>
12	<u>4,463 - \$4,487</u>	<u>177</u>	<u>7,123</u>
13	<u>4,488 - \$4,512</u>	<u>178</u>	<u>7,162</u>
14	<u>4,513 - \$4,537</u>	<u>179</u>	<u>7,202</u>
15	<u>4,538 - \$4,562</u>	<u>180</u>	<u>7,242</u>
16	<u>4,563 - \$4,587</u>	<u>181</u>	<u>7,281</u>
17	<u>4,588 - \$4,612</u>	<u>182</u>	<u>7,321</u>
18	<u>4,613 - \$4,637</u>	<u>183</u>	<u>7,361</u>
19	<u>4,638 - \$4,662</u>	<u>184</u>	<u>7,400</u>
20	<u>4,663 - \$4,687</u>	<u>185</u>	<u>7,440</u>
21	<u>4,688 - \$4,712</u>	<u>186</u>	<u>7,480</u>
22	<u>4,713 - \$4,737</u>	<u>187</u>	<u>7,520</u>
23	<u>4,738 - \$4,762</u>	<u>188</u>	<u>7,559</u>
24	<u>4,763 - \$4,787</u>	<u>189</u>	<u>7,599</u>
25	<u>4,788 - \$4,812</u>	<u>190</u>	<u>7,639</u>
26	<u>4,813 - \$4,837</u>	<u>191</u>	<u>7,678</u>
27	<u>4,838 - \$4,862</u>	<u>192</u>	<u>7,718</u>
28	<u>4,863 - \$4,887</u>	<u>193</u>	<u>7,758</u>
29	<u>4,888 - \$4,912</u>	<u>194</u>	<u>7,797</u>
30	<u>4,913 - \$4,937</u>	<u>195</u>	<u>7,837</u>
31	<u>4,938 - \$4,962</u>	<u>196</u>	<u>7,877</u>
32	<u>4,963 - \$4,987</u>	<u>196</u>	<u>7,916</u>
33	<u>4,988 - \$5,012</u>	<u>197</u>	<u>7,956</u>
34	<u>5,013 - \$5,037</u>	<u>198</u>	<u>7,996</u>
35	<u>5,038 - \$5,062</u>	<u>199</u>	<u>8,035</u>
36	<u>5,063 - \$5,087</u>	<u>200</u>	<u>8,075</u>
37	<u>5,088 - \$5,112</u>	<u>201</u>	<u>8,115</u>
38	<u>5,113 - \$5,137</u>	<u>202</u>	<u>8,154</u>
39	<u>5,138 - \$5,162</u>	<u>203</u>	<u>8,194</u>
40	<u>5,163 - \$5,187</u>	<u>204</u>	<u>8,234</u>
41	<u>5,188 - \$5,212</u>	<u>205</u>	<u>8,274</u>
42	<u>5,213 - \$5,237</u>	<u>206</u>	<u>8,313</u>

1	<u>5,238 - \$5,262</u>	<u>207</u>	<u>8,353</u>
2	<u>5,263 - \$5,287</u>	<u>208</u>	<u>8,393</u>
3	<u>5,288 - \$5,312</u>	<u>209</u>	<u>8,432</u>
4	<u>5,313 - \$5,337</u>	<u>210</u>	<u>8,472</u>
5	<u>5,338 - \$5,362</u>	<u>211</u>	<u>8,512</u>
6	<u>5,363 - \$5,387</u>	<u>212</u>	<u>8,551</u>
7	<u>5,388 - \$5,412</u>	<u>213</u>	<u>8,591</u>
8	<u>5,413 - \$5,437</u>	<u>214</u>	<u>8,631</u>
9	<u>5,438 - \$5,462</u>	<u>215</u>	<u>8,670</u>
10	<u>5,463 - \$5,487</u>	<u>216</u>	<u>8,710</u>
11	<u>5,488 - \$5,512</u>	<u>217</u>	<u>8,750</u>
12	<u>5,513 - \$5,537</u>	<u>218</u>	<u>8,789</u>
13	<u>5,538 - \$5,562</u>	<u>219</u>	<u>8,829</u>
14	<u>5,563 - \$5,587</u>	<u>220</u>	<u>8,869</u>
15	<u>5,588 - \$5,612</u>	<u>221</u>	<u>8,908</u>
16	<u>5,613 - \$5,637</u>	<u>222</u>	<u>8,948</u>
17	<u>5,638 - \$5,662</u>	<u>223</u>	<u>8,988</u>
18	<u>5,663 - \$5,687</u>	<u>224</u>	<u>9,027</u>
19	<u>5,688 - \$5,712</u>	<u>225</u>	<u>9,067</u>
20	<u>5,713 - \$5,737</u>	<u>226</u>	<u>9,107</u>
21	<u>5,738 - \$5,762</u>	<u>227</u>	<u>9,147</u>
22	<u>5,763 - \$5,787</u>	<u>228</u>	<u>9,186</u>
23	<u>5,788 - \$5,812</u>	<u>229</u>	<u>9,226</u>
24	<u>5,813 - \$5,837</u>	<u>230</u>	<u>9,266</u>
25	<u>5,838 - \$5,862</u>	<u>231</u>	<u>9,305</u>
26	<u>5,863 - \$5,887</u>	<u>232</u>	<u>9,345</u>
27	<u>5,888 - \$5,912</u>	<u>233</u>	<u>9,385</u>
28	<u>5,913 - \$5,937</u>	<u>234</u>	<u>9,424</u>
29	<u>5,938 - \$5,962</u>	<u>235</u>	<u>9,464</u>
30	<u>5,963 - \$5,987</u>	<u>236</u>	<u>9,504</u>
31	<u>5,988 - \$6,012</u>	<u>237</u>	<u>9,543</u>
32	<u>6,013 - \$6,037</u>	<u>238</u>	<u>9,583</u>
33	<u>6,038 - \$6,062</u>	<u>239</u>	<u>9,623</u>
34	<u>6,063 - \$6,087</u>	<u>240</u>	<u>9,662</u>
35	<u>6,088 - \$6,112</u>	<u>241</u>	<u>9,702</u>
36	<u>6,113 - \$6,137</u>	<u>242</u>	<u>9,742</u>
37	<u>6,138 - \$6,162</u>	<u>243</u>	<u>9,781</u>
38	<u>6,163 - \$6,187</u>	<u>244</u>	<u>9,821</u>
39	<u>6,188 - \$6,212</u>	<u>245</u>	<u>9,861</u>
40	<u>6,213 - \$6,237</u>	<u>245</u>	<u>9,900</u>
41	<u>6,238 - \$6,262</u>	<u>246</u>	<u>9,940</u>
42	<u>6,263 - \$6,287</u>	<u>247</u>	<u>9,980</u>

1	<u>6,288 - \$6,312</u>	<u>248</u>	<u>10,020</u>
2	<u>6,313 - \$6,337</u>	<u>249</u>	<u>10,059</u>
3	<u>6,338 - \$6,362</u>	<u>250</u>	<u>10,099</u>
4	<u>6,363 - \$6,387</u>	<u>251</u>	<u>10,139</u>
5	<u>6,388 - \$6,412</u>	<u>252</u>	<u>10,178</u>
6	<u>6,413 - \$6,437</u>	<u>253</u>	<u>10,218</u>
7	<u>6,438 - \$6,462</u>	<u>254</u>	<u>10,258</u>
8	<u>6,463 - \$6,487</u>	<u>255</u>	<u>10,297</u>
9	<u>6,488 - \$6,512</u>	<u>256</u>	<u>10,337</u>
10	<u>6,513 - \$6,537</u>	<u>257</u>	<u>10,377</u>
11	<u>6,538 - \$6,562</u>	<u>258</u>	<u>10,416</u>
12	<u>6,563 - \$6,587</u>	<u>259</u>	<u>10,456</u>
13	<u>6,588 - \$6,612</u>	<u>260</u>	<u>10,496</u>
14	<u>6,613 - \$6,637</u>	<u>261</u>	<u>10,535</u>
15	<u>6,638 - \$6,662</u>	<u>262</u>	<u>10,575</u>
16	<u>6,663 - \$6,687</u>	<u>263</u>	<u>10,615</u>
17	<u>6,688 - \$6,712</u>	<u>264</u>	<u>10,654</u>
18	<u>6,713 - \$6,737</u>	<u>265</u>	<u>10,694</u>
19	<u>6,738 - \$6,762</u>	<u>266</u>	<u>10,734</u>
20	<u>6,763 - \$6,787</u>	<u>267</u>	<u>10,774</u>
21	<u>6,788 - \$6,812</u>	<u>268</u>	<u>10,813</u>
22	<u>6,813 - \$6,837</u>	<u>269</u>	<u>10,853</u>
23	<u>6,838 - \$6,862</u>	<u>270</u>	<u>10,893</u>
24	<u>6,863 - \$6,887</u>	<u>271</u>	<u>10,932</u>
25	<u>6,888 - \$6,912</u>	<u>272</u>	<u>10,972</u>
26	<u>6,913 - \$6,937</u>	<u>273</u>	<u>11,012</u>
27	<u>6,938 - \$6,962</u>	<u>274</u>	<u>11,051</u>
28	<u>6,963 - \$6,987</u>	<u>275</u>	<u>11,091</u>
29	<u>6,988 - \$7,012</u>	<u>276</u>	<u>11,131</u>
30	<u>7,013 - \$7,037</u>	<u>277</u>	<u>11,170</u>
31	<u>7,038 - \$7,062</u>	<u>278</u>	<u>11,210</u>
32	<u>7,063 - \$7,087</u>	<u>279</u>	<u>11,250</u>
33	<u>7,088 - \$7,112</u>	<u>280</u>	<u>11,289</u>
34	<u>7,113 - \$7,137</u>	<u>281</u>	<u>11,329</u>
35	<u>7,138 - \$7,162</u>	<u>282</u>	<u>11,369</u>
36	<u>7,163 - \$7,187</u>	<u>283</u>	<u>11,408</u>
37	<u>7,188 - \$7,212</u>	<u>284</u>	<u>11,448</u>
38	<u>7,213 - \$7,237</u>	<u>285</u>	<u>11,488</u>
39	<u>7,238 - \$7,262</u>	<u>286</u>	<u>11,527</u>
40	<u>7,263 - \$7,287</u>	<u>287</u>	<u>11,567</u>
41	<u>7,288 - \$7,312</u>	<u>288</u>	<u>11,607</u>
42	<u>7,313 - \$7,337</u>	<u>289</u>	<u>11,647</u>

1	<u>7,338 - \$7,362</u>	<u>290</u>	<u>11,686</u>
2	<u>7,363 - \$7,387</u>	<u>291</u>	<u>11,726</u>
3	<u>7,388 - \$7,412</u>	<u>292</u>	<u>11,766</u>
4	<u>7,413 - \$7,437</u>	<u>293</u>	<u>11,805</u>
5	<u>7,438 - \$7,462</u>	<u>294</u>	<u>11,845</u>
6	<u>7,463 - \$7,487</u>	<u>294</u>	<u>11,885</u>
7	<u>7,488 - \$7,512</u>	<u>295</u>	<u>11,924</u>
8	<u>7,513 - \$7,537</u>	<u>296</u>	<u>11,964</u>
9	<u>7,538 - \$7,562</u>	<u>297</u>	<u>12,004</u>
10	<u>7,563 - \$7,587</u>	<u>298</u>	<u>12,043</u>
11	<u>7,588 - \$7,612</u>	<u>299</u>	<u>12,083</u>
12	<u>7,613 - \$7,637</u>	<u>300</u>	<u>12,123</u>
13	<u>7,638 - \$7,662</u>	<u>301</u>	<u>12,162</u>
14	<u>7,663 - \$7,687</u>	<u>302</u>	<u>12,202</u>
15	<u>7,688 - \$7,712</u>	<u>303</u>	<u>12,242</u>
16	<u>7,713 - \$7,737</u>	<u>304</u>	<u>12,281</u>
17	<u>7,738 - \$7,762</u>	<u>305</u>	<u>12,321</u>
18	<u>7,763 - \$7,787</u>	<u>306</u>	<u>12,361</u>
19	<u>7,788 - \$7,812</u>	<u>307</u>	<u>12,400</u>
20	<u>7,813 - \$7,837</u>	<u>308</u>	<u>12,440</u>
21	<u>7,838 - \$7,862</u>	<u>309</u>	<u>12,480</u>
22	<u>7,863 - \$7,887</u>	<u>310</u>	<u>12,520</u>
23	<u>7,888 - \$7,912</u>	<u>311</u>	<u>12,559</u>
24	<u>7,913 - \$7,937</u>	<u>312</u>	<u>12,599</u>
25	<u>7,938 - \$7,962</u>	<u>313</u>	<u>12,639</u>
26	<u>7,963 - \$7,987</u>	<u>314</u>	<u>12,678</u>
27	<u>7,988 - \$8,012</u>	<u>315</u>	<u>12,718</u>
28	<u>8,013 - \$8,037</u>	<u>316</u>	<u>12,758</u>
29	<u>8,038 - \$8,062</u>	<u>317</u>	<u>12,797</u>
30	<u>8,063 - \$8,087</u>	<u>318</u>	<u>12,837</u>
31	<u>8,088 - \$8,112</u>	<u>319</u>	<u>12,877</u>
32	<u>8,113 - \$8,137</u>	<u>320</u>	<u>12,916</u>
33	<u>8,138 - \$8,162</u>	<u>321</u>	<u>12,956</u>
34	<u>8,163 - \$8,187</u>	<u>322</u>	<u>12,996</u>
35	<u>8,188 - \$8,212</u>	<u>323</u>	<u>13,035</u>
36	<u>8,213 - \$8,237</u>	<u>324</u>	<u>13,075</u>
37	<u>8,238 - \$8,262</u>	<u>325</u>	<u>13,115</u>
38	<u>8,263 - \$8,287</u>	<u>326</u>	<u>13,154</u>
39	<u>8,288 - \$8,312</u>	<u>327</u>	<u>13,194</u>
40	<u>8,313 - \$8,337</u>	<u>328</u>	<u>13,234</u>
41	<u>8,338 - \$8,362</u>	<u>329</u>	<u>13,274</u>
42	<u>8,363 - \$8,387</u>	<u>330</u>	<u>13,313</u>

1	<u>8,388 - \$8,412</u>	<u>331</u>	<u>13,353</u>
2	<u>8,413 - \$8,437</u>	<u>332</u>	<u>13,393</u>
3	<u>8,438 - \$8,462</u>	<u>333</u>	<u>13,432</u>
4	<u>8,463 - \$8,487</u>	<u>334</u>	<u>13,472</u>
5	<u>8,488 - \$8,512</u>	<u>335</u>	<u>13,512</u>
6	<u>8,513 - \$8,537</u>	<u>336</u>	<u>13,551</u>
7	<u>8,538 - \$8,562</u>	<u>337</u>	<u>13,591</u>
8	<u>8,563 - \$8,587</u>	<u>338</u>	<u>13,631</u>
9	<u>8,588 - \$8,612</u>	<u>339</u>	<u>13,670</u>
10	<u>8,613 - \$8,637</u>	<u>340</u>	<u>13,710</u>
11	<u>8,638 - \$8,662</u>	<u>341</u>	<u>13,750</u>
12	<u>8,663 - \$8,687</u>	<u>342</u>	<u>13,789</u>
13	<u>8,688 - \$8,712</u>	<u>343</u>	<u>13,829</u>
14	<u>8,713 - \$8,737</u>	<u>343</u>	<u>13,869</u>
15	<u>8,738 - \$8,762</u>	<u>344</u>	<u>13,908</u>
16	<u>8,763 - \$8,787</u>	<u>345</u>	<u>13,948</u>
17	<u>8,788 - \$8,812</u>	<u>346</u>	<u>13,988</u>
18	<u>8,813 - \$8,837</u>	<u>347</u>	<u>14,027</u>
19	<u>8,838 - \$8,862</u>	<u>348</u>	<u>14,067</u>
20	<u>8,863 - \$8,887</u>	<u>349</u>	<u>14,107</u>
21	<u>8,888 - \$8,912</u>	<u>350</u>	<u>14,147</u>
22	<u>8,913 - \$8,937</u>	<u>351</u>	<u>14,186</u>
23	<u>8,938 - \$8,962</u>	<u>352</u>	<u>14,226</u>
24	<u>8,963 - \$8,987</u>	<u>353</u>	<u>14,266</u>
25	<u>8,988 - \$9,012</u>	<u>354</u>	<u>14,305</u>
26	<u>9,013 - \$9,037</u>	<u>355</u>	<u>14,345</u>
27	<u>9,038 - \$9,062</u>	<u>356</u>	<u>14,385</u>
28	<u>9,063 - \$9,087</u>	<u>357</u>	<u>14,424</u>
29	<u>9,088 - \$9,112</u>	<u>358</u>	<u>14,464</u>
30	<u>9,113 - \$9,137</u>	<u>359</u>	<u>14,504</u>
31	<u>9,138 - \$9,162</u>	<u>360</u>	<u>14,543</u>
32	<u>9,163 - \$9,187</u>	<u>361</u>	<u>14,583</u>
33	<u>9,188 - \$9,212</u>	<u>362</u>	<u>14,623</u>
34	<u>9,213 - \$9,237</u>	<u>363</u>	<u>14,662</u>
35	<u>9,238 - \$9,262</u>	<u>364</u>	<u>14,702</u>
36	<u>9,263 - \$9,287</u>	<u>365</u>	<u>14,742</u>
37	<u>9,288 - \$9,312</u>	<u>366</u>	<u>14,781</u>
38	<u>9,313 - \$9,337</u>	<u>367</u>	<u>14,821</u>
39	<u>9,338 - \$9,362</u>	<u>368</u>	<u>14,861</u>
40	<u>9,363 - \$9,387</u>	<u>369</u>	<u>14,900</u>
41	<u>9,388 - \$9,412</u>	<u>370</u>	<u>14,940</u>
42	<u>9,413 - \$9,437</u>	<u>371</u>	<u>14,980</u>

1	<u>9,438 - \$9,462</u>	<u>372</u>	<u>15,020</u>
2	<u>9,463 - \$9,487</u>	<u>373</u>	<u>15,059</u>
3	<u>9,488 - \$9,512</u>	<u>374</u>	<u>15,099</u>
4	<u>9,513 - \$9,537</u>	<u>375</u>	<u>15,139</u>
5	<u>9,538 - \$9,562</u>	<u>376</u>	<u>15,178</u>
6	<u>9,563 - \$9,587</u>	<u>377</u>	<u>15,218</u>
7	<u>9,588 - \$9,612</u>	<u>378</u>	<u>15,258</u>
8	<u>9,613 - \$9,637</u>	<u>379</u>	<u>15,297</u>
9	<u>9,638 - \$9,662</u>	<u>380</u>	<u>15,337</u>
10	<u>9,663 - \$9,687</u>	<u>381</u>	<u>15,377</u>
11	<u>9,688 - \$9,712</u>	<u>382</u>	<u>15,416</u>
12	<u>9,713 - \$9,737</u>	<u>383</u>	<u>15,456</u>
13	<u>9,738 - \$9,762</u>	<u>384</u>	<u>15,496</u>
14	<u>9,763 - \$9,787</u>	<u>385</u>	<u>15,535</u>
15	<u>9,788 - \$9,812</u>	<u>386</u>	<u>15,575</u>
16	<u>9,813 - \$9,837</u>	<u>387</u>	<u>15,615</u>
17	<u>9,838 - \$9,862</u>	<u>388</u>	<u>15,654</u>
18	<u>9,863 - \$9,887</u>	<u>389</u>	<u>15,694</u>
19	<u>9,888 - \$9,912</u>	<u>390</u>	<u>15,734</u>
20	<u>9,913 - \$9,937</u>	<u>391</u>	<u>15,774</u>
21	<u>9,938 - \$9,962</u>	<u>392</u>	<u>15,813</u>
22	<u>9,963 - \$9,987</u>	<u>392</u>	<u>15,853</u>
23	<u>9,988 - \$10,012</u>	<u>393</u>	<u>15,893</u>
24	<u>10,013 - \$10,037</u>	<u>394</u>	<u>15,932</u>
25	<u>10,038 - \$10,062</u>	<u>395</u>	<u>15,972</u>
26	<u>10,063 - \$10,087</u>	<u>396</u>	<u>16,012</u>
27	<u>10,088 - \$10,112</u>	<u>397</u>	<u>16,051</u>
28	<u>10,113 - \$10,137</u>	<u>398</u>	<u>16,091</u>
29	<u>10,138 - \$10,162</u>	<u>399</u>	<u>16,131</u>
30	<u>10,163 - \$10,187</u>	<u>400</u>	<u>16,170</u>
31	<u>10,188 - \$10,212</u>	<u>401</u>	<u>16,210</u>
32	<u>10,213 - \$10,237</u>	<u>402</u>	<u>16,250</u>
33	<u>10,238 - \$10,262</u>	<u>403</u>	<u>16,289</u>
34	<u>10,263 - \$10,287</u>	<u>404</u>	<u>16,329</u>
35	<u>10,288 - \$10,312</u>	<u>405</u>	<u>16,369</u>
36	<u>10,313 - \$10,337</u>	<u>406</u>	<u>16,408</u>
37	<u>10,338 - \$10,362</u>	<u>407</u>	<u>16,448</u>
38	<u>10,363 - \$10,387</u>	<u>408</u>	<u>16,488</u>
39	<u>10,388 - \$10,412</u>	<u>409</u>	<u>16,527</u>
40	<u>10,413 - \$10,437</u>	<u>410</u>	<u>16,567</u>
41	<u>10,438 - \$10,462</u>	<u>411</u>	<u>16,607</u>
42	<u>10,463 - \$10,487</u>	<u>412</u>	<u>16,647</u>

1	<u>10,488 - \$10,512</u>	<u>413</u>	<u>16,686</u>
2	<u>10,513 - \$10,537</u>	<u>414</u>	<u>16,726</u>
3	<u>10,538 - \$10,562</u>	<u>415</u>	<u>16,766</u>
4	<u>10,563 - \$10,587</u>	<u>416</u>	<u>16,805</u>
5	<u>10,588 - \$10,612</u>	<u>417</u>	<u>16,845</u>
6	<u>10,613 - \$10,637</u>	<u>418</u>	<u>16,885</u>
7	<u>10,638 - \$10,662</u>	<u>419</u>	<u>16,924</u>
8	<u>10,663 - \$10,687</u>	<u>420</u>	<u>16,964</u>
9	<u>10,688 - \$10,712</u>	<u>421</u>	<u>17,004</u>
10	<u>10,713 - \$10,737</u>	<u>422</u>	<u>17,043</u>
11	<u>10,738 - \$10,762</u>	<u>423</u>	<u>17,083</u>
12	<u>10,763 - \$10,787</u>	<u>424</u>	<u>17,123</u>
13	<u>10,788 - \$10,812</u>	<u>425</u>	<u>17,162</u>
14	<u>10,813 - \$10,837</u>	<u>426</u>	<u>17,202</u>
15	<u>10,838 - \$10,862</u>	<u>427</u>	<u>17,242</u>
16	<u>10,863 - \$10,887</u>	<u>428</u>	<u>17,281</u>
17	<u>10,888 - \$10,912</u>	<u>429</u>	<u>17,321</u>
18	<u>10,913 - \$10,937</u>	<u>430</u>	<u>17,361</u>
19	<u>10,938 - \$10,962</u>	<u>431</u>	<u>17,400</u>
20	<u>10,963 - \$10,987</u>	<u>432</u>	<u>17,440</u>
21	<u>10,988 - \$11,012</u>	<u>433</u>	<u>17,480</u>
22	<u>11,013 - \$11,037</u>	<u>434</u>	<u>17,520</u>
23	<u>11,038 - \$11,062</u>	<u>435</u>	<u>17,559</u>
24	<u>11,063 - \$11,087</u>	<u>436</u>	<u>17,599</u>
25	<u>11,088 - \$11,112</u>	<u>437</u>	<u>17,639</u>
26	<u>11,113 - \$11,137</u>	<u>438</u>	<u>17,678</u>
27	<u>11,138 - \$11,162</u>	<u>439</u>	<u>17,718</u>
28	<u>11,163 - \$11,187</u>	<u>440</u>	<u>17,758</u>
29	<u>11,188 - \$11,212</u>	<u>441</u>	<u>17,797</u>
30	<u>11,213 - \$11,237</u>	<u>441</u>	<u>17,837</u>
31	<u>11,238 - \$11,262</u>	<u>442</u>	<u>17,877</u>
32	<u>11,263 - \$11,287</u>	<u>443</u>	<u>17,916</u>
33	<u>11,288 - \$11,312</u>	<u>444</u>	<u>17,956</u>
34	<u>11,313 - \$11,337</u>	<u>445</u>	<u>17,996</u>
35	<u>11,338 - \$11,362</u>	<u>446</u>	<u>18,035</u>
36	<u>11,363 - \$11,387</u>	<u>447</u>	<u>18,075</u>
37	<u>11,388 - \$11,412</u>	<u>448</u>	<u>18,115</u>
38	<u>11,413 - \$11,437</u>	<u>449</u>	<u>18,154</u>
39	<u>11,438 - \$11,462</u>	<u>450</u>	<u>18,194</u>
40	<u>11,463 - \$11,487</u>	<u>451</u>	<u>18,234</u>
41	<u>11,488 - \$11,512</u>	<u>452</u>	<u>18,274</u>
42	<u>11,513 - \$11,537</u>	<u>453</u>	<u>18,313</u>

1	<u>11,538 - \$11,562</u>	<u>454</u>	<u>18,353</u>
2	<u>11,563 - \$11,587</u>	<u>455</u>	<u>18,393</u>
3	<u>11,588 - \$11,612</u>	<u>456</u>	<u>18,432</u>
4	<u>11,613 - \$11,637</u>	<u>457</u>	<u>18,472</u>
5	<u>11,638 - \$11,662</u>	<u>458</u>	<u>18,512</u>
6	<u>11,663 - \$11,687</u>	<u>459</u>	<u>18,551</u>
7	<u>11,688 - \$11,712</u>	<u>460</u>	<u>18,591</u>
8	<u>11,713 - \$11,737</u>	<u>461</u>	<u>18,631</u>
9	<u>11,738 - \$11,762</u>	<u>462</u>	<u>18,670</u>
10	<u>11,763 - \$11,787</u>	<u>463</u>	<u>18,710</u>
11	<u>11,788 - \$11,812</u>	<u>464</u>	<u>18,750</u>
12	<u>11,813 - \$11,837</u>	<u>465</u>	<u>18,789</u>
13	<u>11,838 - \$11,862</u>	<u>466</u>	<u>18,829</u>
14	<u>11,863 - \$11,887</u>	<u>467</u>	<u>18,869</u>
15	<u>11,888 - \$11,912</u>	<u>468</u>	<u>18,908</u>
16	<u>11,913 - \$11,937</u>	<u>469</u>	<u>18,948</u>
17	<u>11,938 - \$11,962</u>	<u>470</u>	<u>18,988</u>
18	<u>11,963 - \$11,987</u>	<u>471</u>	<u>19,027</u>
19	<u>11,988 - \$12,012</u>	<u>472</u>	<u>19,067</u>
20	<u>12,013 - \$12,037</u>	<u>473</u>	<u>19,107</u>
21	<u>12,038 - \$12,062</u>	<u>474</u>	<u>19,147</u>
22	<u>12,063 - \$12,087</u>	<u>475</u>	<u>19,186</u>
23	<u>12,088 - \$12,112</u>	<u>476</u>	<u>19,226</u>
24	<u>12,113 - \$12,137</u>	<u>477</u>	<u>19,266</u>
25	<u>12,138 - \$12,162</u>	<u>478</u>	<u>19,305</u>
26	<u>12,163 - \$12,187</u>	<u>479</u>	<u>19,345</u>
27	<u>12,188 - \$12,212</u>	<u>480</u>	<u>19,385</u>
28	<u>12,213 - \$12,237</u>	<u>481</u>	<u>19,424</u>
29	<u>12,238 - \$12,262</u>	<u>482</u>	<u>19,464</u>
30	<u>12,263 - \$12,287</u>	<u>483</u>	<u>19,504</u>
31	<u>12,288 - \$12,312</u>	<u>484</u>	<u>19,543</u>
32	<u>12,313 - \$12,337</u>	<u>485</u>	<u>19,583</u>
33	<u>12,338 - \$12,362</u>	<u>486</u>	<u>19,623</u>
34	<u>12,363 - \$12,387</u>	<u>487</u>	<u>19,662</u>
35	<u>12,388 - \$12,412</u>	<u>488</u>	<u>19,702</u>
36	<u>12,413 - \$12,437</u>	<u>489</u>	<u>19,742</u>
37	<u>12,438 - \$12,462</u>	<u>490</u>	<u>19,781</u>
38	<u>12,463 - \$12,487</u>	<u>490</u>	<u>19,821</u>
39	<u>12,488 - \$12,512</u>	<u>491</u>	<u>19,861</u>
40	<u>12,513 - \$12,537</u>	<u>492</u>	<u>19,900</u>
41	<u>12,538 - \$12,562</u>	<u>493</u>	<u>19,940</u>
42	<u>12,563 - \$12,587</u>	<u>494</u>	<u>19,980</u>

1	<u>12,588 - \$12,612</u>	<u>495</u>	<u>20,020</u>
2	<u>12,613 - \$12,637</u>	<u>496</u>	<u>20,059</u>
3	<u>12,638 - \$12,662</u>	<u>497</u>	<u>20,099</u>
4	<u>12,663 - \$12,687</u>	<u>498</u>	<u>20,139</u>
5	<u>12,688 - \$12,712</u>	<u>499</u>	<u>20,178</u>
6	<u>12,713 - \$12,737</u>	<u>500</u>	<u>20,218</u>
7	<u>12,738 - \$12,762</u>	<u>501</u>	<u>20,258</u>
8	<u>12,763 - \$12,787</u>	<u>502</u>	<u>20,297</u>
9	<u>12,788 - \$12,812</u>	<u>503</u>	<u>20,337</u>
10	<u>12,813 - \$12,837</u>	<u>504</u>	<u>20,377</u>
11	<u>12,838 - \$12,862</u>	<u>505</u>	<u>20,416</u>
12	<u>12,863 - \$12,887</u>	<u>506</u>	<u>20,456</u>
13	<u>12,888 - \$12,912</u>	<u>507</u>	<u>20,496</u>
14	<u>12,913 - \$12,937</u>	<u>508</u>	<u>20,535</u>
15	<u>12,938 - \$12,962</u>	<u>509</u>	<u>20,575</u>
16	<u>12,963 - \$12,987</u>	<u>510</u>	<u>20,615</u>
17	<u>12,988 - \$13,012</u>	<u>511</u>	<u>20,654</u>
18	<u>13,013 - \$13,037</u>	<u>512</u>	<u>20,694</u>
19	<u>13,038 - \$13,062</u>	<u>513</u>	<u>20,734</u>
20	<u>13,063 - \$13,087</u>	<u>514</u>	<u>20,774</u>
21	<u>13,088 - \$13,112</u>	<u>515</u>	<u>20,813</u>
22	<u>13,113 - \$13,137</u>	<u>516</u>	<u>20,853</u>
23	<u>13,138 - \$13,162</u>	<u>517</u>	<u>20,893</u>
24	<u>13,163 - \$13,187</u>	<u>518</u>	<u>20,932</u>
25	<u>13,188 - \$13,212</u>	<u>519</u>	<u>20,972</u>
26	<u>13,213 - \$13,237</u>	<u>520</u>	<u>21,012</u>
27	<u>13,238 - \$13,262</u>	<u>521</u>	<u>21,051</u>
28	<u>13,263 - \$13,287</u>	<u>522</u>	<u>21,091</u>
29	<u>13,288 - \$13,312</u>	<u>523</u>	<u>21,131</u>
30	<u>13,313 - \$13,337</u>	<u>524</u>	<u>21,170</u>
31	<u>13,338 - \$13,362</u>	<u>525</u>	<u>21,210</u>
32	<u>13,363 - \$13,387</u>	<u>526</u>	<u>21,250</u>
33	<u>13,388 - \$13,412</u>	<u>527</u>	<u>21,289</u>
34	<u>13,413 - \$13,437</u>	<u>528</u>	<u>21,329</u>
35	<u>13,438 - \$13,462</u>	<u>529</u>	<u>21,369</u>
36	<u>13,463 - \$13,487</u>	<u>530</u>	<u>21,408</u>
37	<u>13,488 - \$13,512</u>	<u>531</u>	<u>21,448</u>
38	<u>13,513 - \$13,537</u>	<u>532</u>	<u>21,488</u>
39	<u>13,538 - \$13,562</u>	<u>533</u>	<u>21,527</u>
40	<u>13,563 - \$13,587</u>	<u>534</u>	<u>21,567</u>
41	<u>13,588 - \$13,612</u>	<u>535</u>	<u>21,607</u>
42	<u>13,613 - \$13,637</u>	<u>536</u>	<u>21,647</u>

1	<u>13,638 - \$13,662</u>	<u>537</u>	<u>21,686</u>
2	<u>13,663 - \$13,687</u>	<u>538</u>	<u>21,726</u>
3	<u>13,688 - \$13,712</u>	<u>539</u>	<u>21,766</u>
4	<u>13,713 - \$13,737</u>	<u>539</u>	<u>21,805</u>
5	<u>13,738 - \$13,762</u>	<u>540</u>	<u>21,845</u>
6	<u>13,763 - \$13,787</u>	<u>541</u>	<u>21,885</u>
7	<u>13,788 - \$13,812</u>	<u>542</u>	<u>21,924</u>
8	<u>13,813 - \$13,837</u>	<u>543</u>	<u>21,964</u>
9	<u>13,838 - \$13,862</u>	<u>544</u>	<u>22,004</u>
10	<u>13,863 - \$13,887</u>	<u>545</u>	<u>22,043</u>
11	<u>13,888 - \$13,912</u>	<u>546</u>	<u>22,083</u>
12	<u>13,913 - \$13,937</u>	<u>547</u>	<u>22,123</u>
13	<u>13,938 - \$13,962</u>	<u>548</u>	<u>22,162</u>
14	<u>13,963 - \$13,987</u>	<u>549</u>	<u>22,202</u>
15	<u>13,988 - \$14,012</u>	<u>550</u>	<u>22,242</u>
16	<u>14,013 - \$14,037</u>	<u>551</u>	<u>22,281</u>
17	<u>14,038 - \$14,062</u>	<u>552</u>	<u>22,321</u>
18	<u>14,063 - \$14,087</u>	<u>553</u>	<u>22,361</u>
19	<u>14,088 - \$14,112</u>	<u>554</u>	<u>22,400</u>
20	<u>14,113 - \$14,137</u>	<u>555</u>	<u>22,440</u>
21	<u>14,138 - \$14,162</u>	<u>556</u>	<u>22,480</u>
22	<u>14,163 - \$14,187</u>	<u>557</u>	<u>22,520</u>
23	<u>14,188 - \$14,212</u>	<u>558</u>	<u>22,559</u>
24	<u>14,213 - \$14,237</u>	<u>559</u>	<u>22,599</u>
25	<u>14,238 - \$14,262</u>	<u>560</u>	<u>22,639</u>
26	<u>14,263 or more*</u>	<u>561</u>	<u>22,678</u>

27 *The claimant will be ineligible for benefits unless twenty
28 per centum (20%) or more of the qualifying wage (\$22,678) was
29 paid in a quarter or quarters of the base year other than the
30 high quarter.

31 (2) (i) The Table Specified for the Determination of Rate
32 and Amount of Benefits shall be extended or contracted annually,
33 automatically by regulations promulgated by the secretary. The
34 table shall be extended or contracted in accordance with the
35 following:

36 (A) The table shall be extended or contracted to a point
37 where the maximum weekly benefit rate shall equal sixty-six and
38 two-thirds per centum (66 2/3%) of the average weekly wage for
39 the thirty-six-month period ending June 30 preceding each
40 calendar year. If the maximum weekly benefit rate is not a
41 multiple of one dollar (\$1), it shall be rounded to the next
42 lower multiple of one dollar (\$1).

43 (B) When it is necessary to extend the table, it shall be
44 done in accordance with the following procedure:

45 (I) The words "or more" shall be deleted from the last line

1 under Part A, and an amount twenty-four dollars (\$24) greater
2 than the first entry in that line shall be substituted therefor.
3 [The words "amount required under section 401(a)(2)" shall be
4 deleted from the last line under Part C.]

5 (II) Part A shall be extended as much as necessary by adding
6 twenty-five dollars (\$25) to each amount of the preceding line.
7 At the point where the entry in Part B equals sixty-six and two-
8 thirds per centum ($66 \frac{2}{3}\%$) of the average weekly wage, the
9 first entry in Part A shall consist of an amount twenty-five
10 dollars (\$25) greater than the smaller amount in the preceding
11 line, and the words "or more" shall be added.

12 (III) Part B shall be extended in increments of one dollar
13 (\$1) until that point is reached where the amount is equal to
14 sixty-six and two-thirds per centum ($66 \frac{2}{3}\%$) of the average
15 weekly wage.

16 (IV) Part C shall be extended to the point where, under Part
17 B, the amount is equal to sixty-six and two-thirds per centum
18 ($66 \frac{2}{3}\%$) of the average weekly wage.

19 (a) The amount on each line in Part C [other than the last
20 line] shall be derived from the first entry on the same line in
21 Part A, in accordance with the following formula:

22 (First entry in Part A plus twenty-four dollars (\$24)) \times 100
23 divided by [fifty and one-half (50.5)] sixty-three (63)

24 If the amount determined by this formula is not an even
25 multiple of one dollar (\$1), it shall be rounded to the next
26 higher multiple of one dollar (\$1).

27 [(b) The last line in Part C shall contain the words "amount
28 required under section 401(a)(2)."]

29 (C) When it is necessary to contract the table, it shall be
30 done by deleting all lines following that in which the amount in
31 Part B is sixty-six and two-thirds per centum ($66 \frac{2}{3}\%$) of the
32 average weekly wage[,] and substituting the words "or more" for
33 the higher amount under Part A on that line [and substituting
34 the words "amount required under section 401(a)(2)" for the
35 amount under Part C on that line].

36 (D) The Table Specified for the Determination of Rate and
37 Amount of Benefits as so extended or contracted shall be
38 effective only for those claimants whose benefit years begin on
39 or after the first day of January of such calendar year.

40 (ii) For the purpose of determining the maximum weekly
41 benefit rate, the Pennsylvania average weekly wage in covered
42 employment shall be computed on the basis of the average annual
43 total wages reported (irrespective of the limit on the amount of
44 wages subject to contributions) for the thirty-six-month period
45 ending June 30 (determined by dividing the total wages reported
46 for the thirty-six-month period by three) and this amount shall
47 be divided by the average monthly number of covered workers
48 (determined by dividing the total covered employment reported
49 for the same thirty-six-month period by thirty-six) to determine
50 the average annual wage. The average annual wage thus obtained
51 shall be divided by fifty-two and the average weekly wage thus

determined rounded to the nearest cent.

(iii) Notwithstanding subclause (i), if the maximum weekly benefit rate determined under subclause (i) is greater than [five hundred seventy-three dollars (\$573)] five hundred sixty-one dollars (\$561), the maximum weekly benefit rate shall be subject to the following limitations:

(A) For calendar years 2013 through [2019] 2016, the maximum weekly benefit rate shall be five hundred seventy-three dollars (\$573).

(A.1) For each calendar year 2017 through 2019, the maximum weekly benefit rate shall be five hundred sixty-one dollars (\$561).

(B) For each calendar year 2020 through 2023, the maximum weekly benefit rate may increase from year to year by an amount that is no more than [eight per centum (8%)] two per centum (2%) of the maximum weekly benefit rate for the preceding year.

(B.1) For each calendar year 2024 and thereafter, the maximum weekly benefit rate may increase from year to year by an amount that is no more than four per centum (4%) of the maximum weekly benefit rate for the preceding year.

(C) If the maximum weekly benefit rate determined under this subclause is not an even multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1).

(iv) In addition to the limitations in subclause (iii), the following shall apply:

(A) For calendar years 2020 through 2023, the maximum weekly benefit rate shall not increase if the trigger percentage determined under section 301.7(a) is less than one hundred fifteen per centum (115%) as of July 1, 2019.

(B) For calendar year 2024, the maximum weekly benefit rate shall not increase from the preceding year if the trigger percentage determined under section 301.7(a) is less than two hundred twenty per centum (220%) as of July 1, 2023.

(C) If the maximum weekly benefit rate is not allowed to increase under subparagraph (B), it shall not increase until the year following the July 1 determination under section 301.7(a) that the trigger percentage is at least two hundred fifty per centum (250%).

(D) For all calendar years following the year in which the maximum weekly benefit rate is allowed to increase under subparagraph (C), subclause (iii) shall apply thereafter.

(v) If, on July 1, 2025, the trigger percentage determined under section 301.7(a) is less than two hundred fifty per centum (250%), the following shall apply:

(A) Notwithstanding the definition of "highest quarterly wages" in section 404(b), but subject to subclause (vi), "highest quarterly wages" for purposes of section 404 for calendar years 2026 and thereafter shall be the average of the total wages (computed to the nearest dollar), which were paid to the employee computed as follows:

(I) The wages paid to the employee in that calendar quarter

1 in which such total wages were highest during the base year
2 shall be calculated.

3 (II) The amount calculated under division (I) shall be added
4 to an amount equal to one hundred thirty per centum (130%) of
5 the wages paid to the employe in the calendar quarter in which
6 such total wages were the second highest of any calendar quarter
7 during the base year, provided that the amount added under this
8 division (II) may not be greater than the wages paid to the
9 employe during the highest calendar quarter under division (I).

10 (III) The sum calculated under division (II) shall be
11 divided by two.

12 (B) Notwithstanding section 401(a)(2), and except as
13 provided in subsections (a)(3) and (e)(1) and (2), section
14 401(a) shall require that the second entry in Part A of the
15 table for the determination of rate and amount of benefits, on
16 the line on which there appears the employe's weekly benefit
17 rate, does not exceed sixty-three per centum (63%) of the
18 employe's total base year wages.

19 (vi) Notwithstanding the provisions of subsection (b) and
20 subclause (v), if, on July 1, 2026, or July 1 of any subsequent
21 year, the trigger percentage determined under section 301.7(a)
22 is at least two hundred fifty per centum (250%), the following
23 shall apply:

24 (A) "Highest quarterly wages" for the subsequent calendar
25 year and thereafter shall be determined as provided in
26 subsection (b) and not as provided in subclause (v).

27 (B) Section 401(a)(2) shall apply and not subclause (v)(B).

28 (3) In addition to the weekly benefit rate as hereinbefore
29 set out, each eligible employe shall be paid for each week that
30 he is entitled to benefits, the sum of five dollars (\$5) for a
31 dependent spouse or a dependent child if such eligible employe
32 has no spouse, plus three dollars (\$3) for one other dependent
33 child, but in no event shall such additional allowance exceed
34 eight dollars (\$8) for any one week or the total number of such
35 allowance payments exceed the claimant's maximum weeks of
36 entitlement, determined by dividing his total amount of
37 compensation by his weekly benefit rate.

38 As used in this paragraph the term "dependent child" means
39 any child or stepchild of the eligible employe in question who,
40 at the beginning of such individual's current benefit year, was
41 wholly or chiefly supported by such employe, and under eighteen
42 years of age, or if eighteen years of age and over, because of
43 physical or mental infirmity, is unable to engage in any gainful
44 occupation.

45 As used in this paragraph the term "dependent spouse" means
46 any legally married wife or husband of the eligible employe in
47 question who, at the beginning of such individual's current
48 benefit year was living with and being wholly or chiefly
49 supported by such individual. If both a husband and wife qualify
50 for benefit rights with overlapping benefit years, only one of
51 them shall be entitled to the additional allowances provided in

1 this paragraph.

2 (4) (i) Notwithstanding any other provision of this act,
3 each claimant eligible for a weekly benefit rate of seventy-five
4 dollars (\$75) or more shall have his weekly compensation as
5 determined by application of subsections (a) through (e) reduced
6 by five per centum (5%). If such reduced weekly compensation is
7 not an even multiple of one dollar (\$1), it shall be rounded to
8 the next lower multiple of one dollar (\$1): Provided, That no
9 claimant whose weekly benefit rate, determined in accordance
10 with subsection (a), is in excess of seventy-four dollars (\$74)
11 shall have his weekly compensation reduced below seventy-five
12 dollars (\$75) except through the combined application of this
13 paragraph and subsection (d). The balance in the claimant's
14 compensation account as indicated in Part D or E of the table
15 contained in subsection (e)(1) of this section shall be reduced
16 by his weekly benefit amount without regard to the reduction
17 provided herein. This subclause shall be of no effect beginning
18 with the compensable week which ends on or after the first day
19 of January 1989.

20 (ii) Notwithstanding any other provision of this act, each
21 claimant shall have his weekly compensation, as determined by
22 applications of subsections (a) through (e), reduced by five per
23 centum (5%) if and when the provisions of section 301.7(c)
24 apply, or by the per centum redetermined under section 301.8, if
25 and when applicable. If such reduced weekly compensation is not
26 an even multiple of one dollar (\$1), it shall be rounded to the
27 next lower multiple of one dollar (\$1): Provided, That no
28 claimant whose weekly benefit rate, determined in accordance
29 with subsection (a), is in excess of the weekly benefit rate
30 immediately below the weekly benefit rate that is one-half of
31 the maximum weekly benefit rate determined in clause (2) of this
32 subsection shall have his weekly compensation reduced below one-
33 half of the maximum weekly benefit rate except through the
34 combined application of this subclause and subsection (d). The
35 balance in the claimant's compensation account as indicated in
36 Part D or E of the table contained in clause (1) of this
37 subsection shall be reduced by his weekly benefit amount without
38 regard to the reduction provided herein. This subclause shall be
39 in effect as of the first compensable week that ends on or after
40 the first day of January 1990.

41 (iii) For purposes of this subsection only, if one-half of
42 the maximum weekly benefit rate is not a multiple of one dollar
43 (\$1), such amount shall be rounded down to the next lower
44 multiple of one dollar (\$1) and then applied as required by this
45 subsection.

46 * * *

47 Section 7. Section 501(e) of the act, amended April 14, 1976
48 (P.L.113, No.50), is amended to read:

49 Section 501. Determination of Compensation Appeals.--* * *

50 (e) Unless the claimant or last employer or base-year
51 employer of the claimant files an appeal with the board, from

1 the determination contained in any notice required to be
2 furnished by the department under section five hundred and one
3 (a), (c) and (d), within [fifteen] thirty calendar days after
4 such notice was delivered to him personally, or was mailed to
5 his last known post office address, and applies for a hearing,
6 such determination of the department, with respect to the
7 particular facts set forth in such notice, shall be final and
8 compensation shall be paid or denied in accordance therewith.

9 Section 8. Section 502 of the act, amended December 9, 2002
10 (P.L.1336, No.158), is amended to read:

11 Section 502. Decision of Referee; Further Appeals and
12 Reviews.--Where an appeal from the determination or revised
13 determination, as the case may be, of the department is taken, a
14 referee shall, after affording the parties and the department
15 reasonable opportunity for a fair hearing, affirm, modify, or
16 reverse such findings of fact and the determination or revised
17 determination, as the case may be, of the department as to him
18 shall appear just and proper. The parties and their attorneys or
19 other representatives of record and the department shall be duly
20 notified of the time and place of a referee's hearing and of the
21 referee's decision, and the reasons therefor, which shall be
22 deemed the final decision of the board, unless an appeal is
23 filed therefrom, within [fifteen] thirty days after the date of
24 such decision the board acts on its own motion, to review the
25 decision of the referee. A memorandum of testimony of any
26 hearing before any referee shall be made and be preserved for a
27 period of ninety days following expiration of the period for
28 filing an appeal from the final decision rendered in the case.

29 Section 9. Section 701 of the act is amended to read:

30 Section 701. Certain Agreements Void; Penalty.--No agreement
31 by an employe to waive, release, or commute his rights to
32 compensation, or any other rights under this act, shall be
33 valid. No agreement by an employe or by employees to pay all or
34 any portion of an employer's contributions, required under this
35 act from such employer, shall be valid. No employer shall,
36 directly or indirectly, make or require or accept any deduction
37 from the remuneration of individuals in his employ to finance
38 contributions required from him under this act, or require or
39 accept any waiver by an employe of any right hereunder. Any
40 employer or officer or agent of an employer who violates any
41 provision of this section shall be guilty of a misdemeanor, and,
42 upon conviction thereof, shall be sentenced for each offense to
43 pay a fine of not less than [one hundred dollars] five hundred
44 dollars nor more than [one thousand dollars] one thousand five
45 hundred dollars, or be imprisoned for not more than six months,
46 or both.

47 Section 10. Section 801 of the act, amended or added
48 December 9, 2002 (P.L.1336, No.158) and October 23, 2013
49 (P.L.637, No.75), is amended to read:

50 Section 801. False Statements and Representations to Obtain
51 or Increase Compensation.--(a) Whoever makes a false statement

1 or representation knowing it to be false, or knowingly fails to
2 disclose a material fact to obtain or increase any compensation
3 or other payment under this act or under an employment security
4 law of any other state or of the Federal Government or of a
5 foreign government, either for himself or for any other person,
6 shall upon conviction thereof in a summary proceeding, be
7 sentenced to pay a fine of not less than [one] five hundred
8 dollars nor more than one thousand five hundred dollars, or
9 shall be sentenced to imprisonment for not longer than thirty
10 days, or both, and each such false statement or representation
11 or failure to disclose a material fact shall constitute a
12 separate offense. In addition to any other sanction, an
13 individual convicted under this subsection shall be ordered to
14 make restitution of the compensation to which the individual was
15 not entitled and of interest on that compensation in accordance
16 with section 804(a).

17 (b) Whoever makes a false statement knowing it to be false,
18 or knowingly fails to disclose a material fact to obtain or
19 increase any compensation or other payment under this act or
20 under an employment security law of any other state or of the
21 Federal Government or of a foreign government, may be
22 disqualified in addition to such week or weeks of improper
23 payments for a penalty period of [two] five weeks and for not
24 more than one additional week for each such week of improper
25 payment: Provided, That no additional weeks of disqualification
26 shall be imposed under this section if prosecution proceedings
27 have been instituted against the claimant because of such
28 misrepresentation or non-disclosure. The departmental
29 determination imposing penalty weeks under the provisions of
30 this subsection shall be subject to appeal in the manner
31 provided in this act for appeals from determinations of
32 compensation. The penalty weeks herein provided for shall be
33 imposed against any weeks with respect to which the claimant
34 would otherwise be eligible for compensation, under the
35 provisions of this act, which begin within the [four] ten year
36 period following the end of the benefit year with respect to
37 which the improper payment or payments occurred.

38 (c) Whoever makes a false statement knowing it to be false,
39 or knowingly fails to disclose a material fact to obtain or
40 increase compensation or other payment under this act or under
41 an employment security law of the Federal Government and as a
42 result receives compensation to which he is not entitled shall
43 be liable to pay to the Unemployment Compensation Fund a sum
44 equal to fifteen per centum (15%) of the amount of the
45 compensation. The sum shall be collectible in the manner
46 provided in section 308.1 or 309 of this act for the collection
47 of past due contributions and by any other means available under
48 Federal or State law. No administrative or legal proceeding for
49 the collection of the sum may be instituted after the expiration
50 of ten years following the end of the benefit year with respect
51 to which the sum was paid.

1 (d) Subsection (b) shall be applied by substituting ten
2 weeks for five weeks and the prohibition in subsection (b) on
3 the imposition of penalty weeks if prosecution proceedings have
4 been instituted shall not apply in any of the following
5 circumstances:

6 (1) An incarcerated individual makes a false statement
7 knowing it to be false, or knowingly fails to disclose a
8 material fact to obtain or increase any compensation or other
9 payment under this act, or under an employment security law of
10 the Federal Government for which he is ineligible under section
11 401(d) or 402.6.

12 (2) An incarcerated individual knowingly provides
13 information or other means to another person whereby the other
14 person claims compensation in the name of the incarcerated
15 individual for which the incarcerated individual is ineligible
16 under section 401(d) or 402.6.

17 (e) In circumstances described under subsection (d)(1) or
18 (2), the department shall refer the matter to the appropriate
19 prosecuting authority.

20 Section 11. Section 802(a) of the act, amended June 15, 2005
21 (P.L.8, No.5), is amended to read:

22 Section 802. False Statements and Representations to Prevent
23 or Reduce Compensation; Other Offenses.--(a) Any employer
24 (whether or not liable for the payment of contributions under
25 this act) or any officer or agent of such employer or any other
26 person who does any of the following commits a summary offense
27 and shall, upon conviction, be sentenced to pay a fine of not
28 less than [one] five hundred dollars nor more than [fifteen] one
29 thousand five hundred dollars or to imprisonment for not longer
30 than thirty days, or both:

31 (1) makes a false statement or representation knowing it to
32 be false, or who knowingly fails to disclose a material fact to
33 prevent or reduce the payment of compensation to any employee
34 entitled thereto, or to avoid becoming or remaining subject
35 hereto, or to avoid or reduce any contribution or other payment
36 required from an employer under this act;

37 (2) wilfully fails or refuses to make any such contribution
38 or other payment required hereunder;

39 (3) wilfully fails or refuses to produce or permit the
40 inspection or copying of records as required hereunder;

41 (4) wilfully fails or refuses to furnish any report required
42 by section 304 or 315 of this act or any other provision of this
43 act or the rules or regulations of the department; or

44 (5) wilfully reports or attempts to report the wages of one
45 or more employees to the department on an unemployment
46 compensation account other than the account of the employer
47 under this act; or

48 (6) wilfully advises, solicits, encourages or commands an
49 employer or an officer or agent of an employer or any other
50 person to engage in an act or omission that is an offense under
51 this section.

1 * * *

2 Section 12. Section 803 of the act, amended December 9, 2002
3 (P.L.1336, No.158), is amended to read:

4 Section 803. Violation of Act and Rules and Regulations.--
5 Any person who shall wilfully violate any provision of this act
6 or any rule or regulation thereunder, the violation of which is
7 made unlawful, or the observance of which is required under the
8 terms of this act, and for which a penalty is neither prescribed
9 herein nor provided by any other applicable statute, shall, upon
10 conviction thereof in a summary proceeding, be sentenced to pay
11 a fine of not less than [one] five hundred dollars nor more than
12 one thousand five hundred dollars or to imprisonment for not
13 longer than thirty days, or both. Each day such violation
14 continues shall be deemed to be a separate offense.

15 Section 13. The act is amended by adding an article to read:

16 ARTICLE XV-A

17 AMNESTY PROGRAM

18 Section 1501-A. Definitions.

19 The following words and phrases when used in this article
20 shall have the meanings given to them in this section unless the
21 context clearly indicates otherwise:

22 "Amnesty period." The period of three consecutive calendar
23 months designated by the Department of Labor and Industry that
24 commences no later than 360 days after the effective date of
25 this section.

26 "Employee information." The name and Social Security number
27 of each employee, the amount of wages paid to each employee and
28 the number of credit weeks for each employee in each calendar
29 quarter.

30 "Interest." Monetary obligations imposed under sections 308
31 and 804(a).

32 "Penalties." Monetary obligations imposed under sections
33 206(d) and 313.

34 "Penalty weeks." Weeks for which an individual is
35 disqualified from receiving compensation under section 801(b).

36 "Program." The Unemployment Compensation Amnesty Program
37 established under this article.

38 Section 1502-A. Program established.

39 There is established an Unemployment Compensation Amnesty
40 Program in accordance with the provisions of this article.

41 Section 1503-A. Applicability.

42 (a) Employer liabilities.--Except as provided in subsections
43 (c) and (d), the program shall apply to the following
44 unemployment compensation employer liabilities:

45 (1) Unpaid contributions due for calendar quarters
46 through the third quarter of 2016, for which the employer
47 reported the employee information or the department acquired
48 the employee information through an audit.

49 (2) Unpaid contributions due for calendar quarters
50 through the third quarter of 2016, for which the employer did
51 not report the employee information and the department did

1 not acquire the employee information through an audit.
2 (3) Unpaid reimbursement due on or before October 31,
3 2016.
4 (4) Unpaid interest due on contributions paid late for
5 calendar quarters through the third quarter of 2016 or on
6 reimbursement that was due on or before October 31, 2016, and
7 was paid late.
8 (5) Unpaid penalties due for reports filed late for
9 calendar quarters through the third quarter of 2016.
10 (b) Claimant liabilities.--Except as provided in subsections
11 (c) and (d), the program shall apply to the following
12 unemployment compensation claimant liabilities:
13 (1) A fault overpayment of compensation under section
14 804(a) established pursuant to a notice of determination of
15 overpayment issued by the department on or before December
16 31, 2016, to the extent repayment has not occurred.
17 (2) A nonfault overpayment of compensation under section
18 804(b)(1) established pursuant to a notice of determination
19 of overpayment issued by the department on or before December
20 31, 2016, to the extent repayment has not occurred.
21 (3) Compensation paid to a claimant for calendar weeks
22 through the week ending December 31, 2016, for which the
23 department has not issued a notice of determination of
24 overpayment, but the claimant acknowledges that the
25 compensation was overpaid under circumstances to which
26 section 804(a) applies.
27 (4) Unpaid interest due on an overpayment of
28 compensation under section 804(a) that was repaid on or
29 before December 31, 2016.
30 (5) The unpaid amount assessed on an overpayment of
31 compensation under section 801(c), to the extent repayment
32 has not occurred.
33 (c) Excluded liabilities.--The following unemployment
34 compensation liabilities are excluded from the program:
35 (1) An overpayment of compensation established pursuant
36 to a notice of determination of overpayment that has not
37 become final.
38 (2) An employer liability for which a petition for
39 reassessment under section 304(b) or an application for
40 review and redetermination of contribution rate under section
41 301(e)(2) is pending.
42 (d) Further exclusions.--The department may exclude the
43 following unemployment compensation liabilities from the
44 program:
45 (1) A liability for which a praecipe for a writ of
46 execution was filed prior to receipt of the amnesty form.
47 (2) A liability that was referred for judicial
48 proceedings or for which a judicial proceeding was commenced
49 prior to receipt of the amnesty form.
50 (3) A liability that is required to be paid under an
51 order of a Federal or State court.

1 Section 1504-A. Procedure for participation.

2 To participate in the program, an employer or a claimant
3 shall do the following:

4 (1) During the amnesty period, the employer or claimant
5 shall file an amnesty form with the department containing all
6 information required by the department, including a statement
7 by the employer or claimant acknowledging the provisions of
8 section 1506-A(f). The form shall be filed in a manner
9 specified in and the filing date of the form shall be
10 determined by guidelines established by the department.

11 (2) If an employer is seeking amnesty with regard to a
12 liability described in section 1503-A(a)(2), the employer
13 shall report the employee information by filing quarterly
14 reports as required by regulations promulgated by the
15 department for all calendar quarters for which the employer
16 did not previously file reports and by filing amended
17 quarterly reports for all calendar quarters for which the
18 employer did not file complete reports. The quarterly reports
19 shall accompany the amnesty form.

20 (3) The employer or claimant shall pay the amount or
21 amounts required by section 1505-A. Payment shall accompany
22 the amnesty form.

23 Section 1505-A. Required payment and terms of amnesty.

24 An employer or claimant shall pay the amount or amounts
25 specified in this section that correspond to the liability or
26 liabilities for which amnesty is sought. The department shall
27 grant amnesty as provided in this section and section 1506-A.
28 The following apply:

29 (1) If an employer is seeking amnesty with regard to
30 unpaid contributions described in section 1503-A(a)(1) or
31 (2):

32 (i) The employer shall pay all of the unpaid
33 contributions and lien filing costs, if applicable, and
34 one-half of the interest and penalties due.

35 (ii) The department shall waive the remaining
36 interest and penalties due corresponding to the
37 contributions.

38 (2) If an employer is seeking amnesty with regard to
39 unpaid reimbursement described in section 1503-A(a)(3):

40 (i) The employer shall pay all of the unpaid
41 reimbursement and lien filing costs, if applicable, and
42 one-half of the interest due.

43 (ii) The department shall waive the remaining
44 interest due corresponding to the reimbursement.

45 (3) If an employer is seeking amnesty with regard to
46 unpaid interest described in section 1503-A(a)(4):

47 (i) The employer shall pay all of the lien filing
48 costs, if applicable, and one-half of the unpaid interest
49 due.

50 (ii) The department shall waive the remaining unpaid
51 interest due.

1 (4) If an employer is seeking amnesty with regard to
2 unpaid penalties described in section 1503-A(a) (5):

3 (i) The employer shall pay all of the lien filing
4 costs, if applicable, and one-half of the unpaid
5 penalties due.

6 (ii) The department shall waive the remaining unpaid
7 penalties due.

8 (5) If a claimant is seeking amnesty with regard to an
9 overpayment described in section 1503-A(b) (1) or (3):

10 (i) The claimant shall pay the outstanding balance
11 of the overpayment, any amounts assessed on an
12 overpayment of compensation under section 801(c) and lien
13 filing costs, if applicable, and one-half of the interest
14 due.

15 (ii) The department shall waive the remaining
16 interest due and one-half of any previously imposed
17 penalty weeks corresponding to the overpayment that have
18 not been served by the claimant and shall not issue a
19 notice of determination imposing penalty weeks
20 corresponding to the overpayment. If one-half of the
21 unserved penalty weeks is not an even multiple of one,
22 the number of penalty weeks waived shall be rounded to
23 the next lower multiple of one.

24 (6) If a claimant is seeking amnesty with regard to an
25 overpayment described in section 1503-A(b) (2):

26 (i) The claimant shall pay 50% of the outstanding
27 balance of the overpayment.

28 (ii) The department shall waive the remaining
29 balance of the overpayment.

30 (7) If a claimant is seeking amnesty with regard to
31 unpaid interest described in section 1503-A(b) (4):

32 (i) The claimant shall pay all of the amounts
33 assessed on an overpayment of compensation under section
34 801(c) and lien filing costs, if applicable, and one-half
35 of the interest due.

36 (ii) The department shall waive the remaining unpaid
37 interest due.

38 Section 1506-A. Additional terms and conditions of amnesty.

39 (a) General rule.--If a payment plan agreement exists
40 between an employer or claimant and the department for a
41 liability for which the employer or claimant is seeking amnesty,
42 the employer or claimant shall pay the amount or amounts
43 required by section 1505-A during the amnesty period in order to
44 receive amnesty, notwithstanding any terms of the agreement to
45 the contrary.

46 (b) Proceedings.--The department shall not commence any
47 administrative or judicial proceeding against an employer with
48 regard to any contributions, reimbursement, interest or penalty
49 paid under the program, or any interest or penalties waived
50 under the program. The department shall not commence any
51 administrative or judicial proceeding against a claimant with

1 regard to any overpayment or interest paid under the program or
2 any overpayment or interest waived under the program.

3 (c) Liabilities.--If a liability for contributions described
4 in section 1503-A(a)(2) or liability for an overpayment
5 described in section 1503-A(b)(3) is disclosed and paid under
6 the program, and the department determines that the liability as
7 disclosed was understated, the department may commence
8 administrative or judicial proceedings and impose interest,
9 penalties and other monetary obligations only with regard to the
10 difference between the liability as disclosed and the correct
11 amount of the liability.

12 (d) Construction.--Except as provided in subsection (c),
13 nothing in this article shall be construed to prohibit the
14 department from commencing administrative or judicial
15 proceedings and imposing interest, penalties and other monetary
16 obligations with respect to any liability that is not disclosed
17 under the program or any amount that is not paid under the
18 program.

19 (e) Refunds and credits.--An employer or claimant shall not
20 be owed a refund or credit under this article for any amount
21 paid prior to the amnesty period.

22 (f) Restrictions.--An employer or claimant may not commence
23 an administrative or judicial proceeding with regard to the
24 amnesty form, any report filed in connection with the program,
25 any liability disclosed under the program or any amount paid
26 under the program, and shall not be owed a refund or credit for
27 any amount paid under the program.

28 Section 1507-A. Duties of department.

29 (a) General rule.--The department shall establish guidelines
30 to implement the provisions of this article and publish the
31 guidelines as a notice in the Pennsylvania Bulletin no less than
32 90 days before the amnesty period begins.

33 (b) Publicity.--The department shall publicize the program
34 to maximize awareness of and participation in the program.

35 (c) Notification.--The department shall notify all employers
36 and claimants who are known to have liabilities to which the
37 program applies. The notice shall be sent by mail to the
38 employer's or claimant's last known post office address or by
39 electronic transmission, if the employer or claimant has elected
40 to receive communications from the department by that method.

41 Section 1508-A. Construction.

42 Except as expressly provided in this article, this article
43 shall not:

44 (1) be construed to relieve any employer, claimant,
45 individual or any entity from filing reports or other
46 documents required by or paying any amounts due under this
47 act;

48 (2) affect or terminate any petitions, investigations,
49 prosecutions or any other administrative or judicial
50 proceedings pending under this act; or

51 (3) prevent the commencement or further prosecution of

any proceedings by the proper authorities of the Commonwealth for violation of any laws or for the assessment, collection or recovery of any amounts due to the Commonwealth under any laws.

Section 1509-A. Suspension of inconsistent acts.

All acts or parts of acts inconsistent with the provisions of this article are suspended to the extent necessary to carry out the provisions of this article.

Section 1510-A. Report required.

Within 240 days of the close of the amnesty period, the department shall submit a report to the chairperson and minority chairperson of the Labor and Industry Committee of the Senate and the chairperson and minority chairperson of the Labor and Industry Committee of the House of Representatives detailing all data available on the administration of the program, the cost of the program, amounts recovered from employers and claimants and any relevant facts and statistics that the department believes necessary in the content of the report.

Section 14. This act applies as follows:

(1) The following provisions shall apply to benefit years which begin after December 31, 2016:

- (i) The amendment of section 401(a)(2) of the act.
- (ii) The amendment of section 404(a)(1) of the act.
- (iii) The amendment of section 404(e)(1) and (2) of the act.

(2) The following provisions shall apply to contributions on wages paid on or after January 1, 2017:

- (i) The amendment of section 206 of the act.
- (ii) The amendment of section 301.1(a) of the act.
- (iii) The amendment of section 309.2(a) of the act.

Section 15. This act shall take effect as follows:

(1) The amendment of sections 501(e) and 502 of the act shall take effect in 60 days.

(2) The following provisions shall take effect in 180 days:

- (i) The amendment of section 402.6 of the act.
- (ii) The amendment of section 701 of the act.
- (iii) The amendment of section 801 of the act.
- (iv) The amendment of section 802(a) of the act.
- (v) The amendment of section 803 of the act.

(3) The amendment of section 308 of the act shall take effect January 1, 2018.

(4) The remainder of this act shall take effect immediately.