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## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# **SENATE BILL** No. 1310 <sup>Session of</sup> 2011

# INTRODUCED BY GORDNER, PILEGGI, GREENLEAF, ERICKSON, VANCE, RAFFERTY AND MENSCH, OCTOBER 24, 2011

AMENDMENTS TO HOUSE AMENDMENTS, IN SENATE, JUNE 4, 2012

#### AN ACT

1	Amending the act of December 5, 1936 (2nd Sp.Sess., 1937
2	P.L.2897, No.1), entitled "An act establishing a system of
3	unemployment compensation to be administered by the
4	Department of Labor and Industry and its existing and newly
5	created agencies with personnel (with certain exceptions)
6	selected on a civil service basis; requiring employers to
7	keep records and make reports, and certain employers to pay
8	contributions based on payrolls to provide moneys for the
9	payment of compensation to certain unemployed persons;
10	providing procedure and administrative details for the
11	determination, payment and collection of such contributions
12	and the payment of such compensation; providing for
13	cooperation with the Federal Government and its agencies;
14	<del>creating certain special funds in the custody of the State</del>
15	Treasurer; and prescribing penalties," further providing for-
16	definitions, for determination of contribution rate, for-
17	additional contribution for interest, for trigger
18	determination, for collection of contribution and interest
19	and injunctions, for compensation rate, for Unemployment-
20	Compensation Fund, for Interest Fund, for State Treasurer as
21	custodian, for recovery and recoupment of compensation; and
22	providing for unemployment compensation bonds and for
23	unemployment compensation amnesty program.
24	AMENDING THE ACT OF DECEMBER 5, 1936 (2ND SP.SESS., 1937
25	P.L.2897, NO.1), ENTITLED "AN ACT ESTABLISHING A SYSTEM OF
26	UNEMPLOYMENT COMPENSATION TO BE ADMINISTERED BY THE
27	DEPARTMENT OF LABOR AND INDUSTRY AND ITS EXISTING AND NEWLY
28	CREATED AGENCIES WITH PERSONNEL (WITH CERTAIN EXCEPTIONS)
29	SELECTED ON A CIVIL SERVICE BASIS; REQUIRING EMPLOYERS TO
30	KEEP RECORDS AND MAKE REPORTS, AND CERTAIN EMPLOYERS TO PAY
31	CONTRIBUTIONS BASED ON PAYROLLS TO PROVIDE MONEYS FOR THE
32	PAYMENT OF COMPENSATION TO CERTAIN UNEMPLOYED PERSONS;
33	PROVIDING PROCEDURE AND ADMINISTRATIVE DETAILS FOR THE

DETERMINATION, PAYMENT AND COLLECTION OF SUCH CONTRIBUTIONS 1 AND THE PAYMENT OF SUCH COMPENSATION; PROVIDING FOR 2 COOPERATION WITH THE FEDERAL GOVERNMENT AND ITS AGENCIES; 3 CREATING CERTAIN SPECIAL FUNDS IN THE CUSTODY OF THE STATE 4 TREASURER; AND PRESCRIBING PENALTIES," FURTHER PROVIDING FOR 5 6 DEFINITIONS, FOR DETERMINATION OF CONTRIBUTION RATE AND 7 EXPERIENCE RATING AND FOR CONTRIBUTIONS BY EMPLOYEES; PROVIDING FOR ADDITIONAL CONTRIBUTION FOR DEBT SERVICE; 8 FURTHER PROVIDING FOR TRIGGER DETERMINATION, FOR TRIGGER RATE 9 REDETERMINATIONS, FOR REPORTS BY EMPLOYERS AND ASSESSMENTS, 10 FOR CONTRIBUTIONS TO BE LIENS AND ENTRY AND ENFORCEMENT 11 THEREOF, FOR COLLECTION OF CONTRIBUTIONS AND INTEREST AND 12 INJUNCTIONS, FOR DISHONORED CHECKS, FOR QUALIFICATIONS 13 REQUIRED TO SECURE COMPENSATION, FOR RATE AND AMOUNT OF 14 COMPENSATION AND FOR UNEMPLOYMENT COMPENSATION FUND; 15 PROVIDING FOR DEBT SERVICE FUND AND FOR REEMPLOYMENT FUND; 16 FURTHER PROVIDING FOR STATE TREASURER AS CUSTODIAN AND FOR 17 RECOVERY AND RECOUPMENT OF COMPENSATION; PROVIDING FOR 18 UNEMPLOYMENT COMPENSATION BONDS AND FOR UNEMPLOYMENT 19 20 COMPENSATION AMNESTY PROGRAM; AND MAKING A RELATED REPEAL. 21 The General Assembly of the Commonwealth of Pennsylvania 22 hereby enacts as follows: 23 Section 1. Section 4(f) of the act of December 5, 1936 (2nd -24 Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment 25 Compensation Law, amended May 23, 1949 (P.L.1738, No.530), is 26 amended to read: Section 4. Definitions. The following words and phrases, as-27 28 used in this act, shall have the following meanings, unless the 29 context clearly requires otherwise. 30 \* \* \* (f) "Compensation" means: 31 32 (1) money payments payable to individuals with respect to 33 their unemployment as provided in this act; and 34 (2) to the extent permitted by law, that part of the principal owed on bonds issued under Article XIV of this act 35 36 which is attributable to repayment of the principal of advances under Title XII of the Social Security Act (42 U.S.C. § 1321 et 37 38 seq.), exclusive of any interest or administrative costs 39 associated with the bonds.

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1	Section 1.1. Section 301.1(e) of the act, amended July 21,
2	1983 (P.L.68, No.30), is amended to read:
3	Section 301.1. Determination of Contribution Rate;
4	Experience Rating
5	* * *
6	(e) The State Adjustment Factor for the calendar year
7	beginning January 1, 1984, shall be one and five-tenths per-
8	centum (1.5%) and thereafter shall be computed as of the
9	computation date for such year to a tenth of a per centum,
10	rounding all fractional parts of a tenth of a per centum to the
11	nearest tenth of a per centum, but in no event less than zero-
12	nor in excess of one and five tenths per centum (1.5%),
13	according to the following formula:
14	<del>Bdr - Dcr</del>
15	X 100 = State Adjustment Factor
16	₩t
16 17	Wt in which factor "Bdr" equals the aggregate of (1) all benefits
17	in which factor "Bdr" equals the aggregate of (1) all benefits-
17 18	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all
17 18 19	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all benefits paid and charged to inactive and terminated employers'
17 18 19 20	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all- benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of
17 18 19 20 21	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of active employers for the preceding year to the extent such
17 18 19 20 21 22	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of active employers for the preceding year to the extent such benefits exceed the combined amount of contributions payable by
17 18 19 20 21 22 23	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all- benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of active employers for the preceding year to the extent such- benefits exceed the combined amount of contributions payable by such employers on the basis of the Benefit Ratio Factor and the
17 18 19 20 21 22 23 24	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of active employers for the preceding year to the extent such- benefits exceed the combined amount of contributions payable by such employers on the basis of the Benefit Ratio Factor and the Reserve Ratio Factor. Factor "Dcr" equals the aggregate of (1)
17 18 19 20 21 22 23 24 25	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all- benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of active employers for the preceding year to the extent such- benefits exceed the combined amount of contributions payable by such employers on the basis of the Benefit Ratio Factor and the Reserve Ratio Factor. Factor "Der" equals the aggregate of (1) interest credited to the Unemployment Compensation Fund, plus,
17 18 19 20 21 22 23 24 25 26	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of active employers for the preceding year to the extent such- benefits exceed the combined amount of contributions payable by such employers on the basis of the Benefit Ratio Factor and the Reserve Ratio Factor. Factor "Der" equals the aggregate of (1) interest credited to the Unemployment Compensation Fund, plus, (2) amounts transferred from the Special Administration Fund and
17 18 19 20 21 22 23 24 25 26 27	in which factor "Bdr" equals the aggregate of (1) all benefits paid but not charged to employers' accounts, plus, (2) all benefits paid and charged to inactive and terminated employers' accounts, plus, (3) all benefits paid and charged to accounts of active employers for the preceding year to the extent such- benefits exceed the combined amount of contributions payable by such employers on the basis of the Benefit Ratio Factor and the Reserve Ratio Factor. Factor "Dcr" equals the aggregate of (1) interest credited to the Unemployment Compensation Fund, plus, (2) amounts transferred from the Special Administration Fund and the [Interest] <u>Debt Service</u> Fund to the Unemployment

- 3 -

except that any amount credited to this Commonwealth's account 1 under section 903 of the Federal Social Security Act which has 2 3 been appropriated for expenses of administration shall beexcluded from the amount in the Unemployment Compensation Fund-4 in the computation of the "Dcr" factor. Factor "Wt" equals all 5 wages subject to the law up to the limitation described in-6 7 section 4(x)(1) paid by all employers. Each item in each factor-8 shall be computed with respect to the twelve month period ending on the computation date: Provided, That should the computed-9 10 State Adjustment Factor for calendar year 1984, and any year-11 thereafter exceed one and five tenths per centum (1.5%), such-12 excess over one and five-tenths per centum (1.5%) shall be added-13 to the computed State Adjustment Factor for the following year 14 or years. 15 \* \* \* 16 Section 2. Section 301.6 of the act, amended July 1, 1985, (P.L.96, No.30), is amended to read: 17 18 Section 301.6. Additional Contribution for Interest. (a) 19 Notwithstanding any other provision of this act, all employers-20 required to pay contributions under section 301 or 301.1 other-21 than those employers covered by paragraphs (3) and (4) of 22 subsection (a) of section 301 shall have their rate of-23 contribution increased by the rate of the Interest Factor in-24 effect for the applicable calendar year. 25 (b) All taxes collected under this section shall be 26 considered to be separate and apart from any contributionsrequired to be deposited in the Unemployment Compensation Fund. 27 28 All taxes collected under this section shall be deposited in the-29 [Interest] Debt Service Fund established by section 601.2 of 30 this act. Such taxes will not be credited to the employer's

- 4 -

1 reserve account.

2	(c) [The Interest Factor calculated on wages with regard to-
3	the limitations specified in section 4(x)(1) shall be equal to
4	twenty five hundredths of one per centum (0.25%) for calendar-
5	year 1984, five-tenths of one per centum (0.5%) for calendar-
6	year 1985, and three tenths of one per centum (0.3%) for
7	calendar year 1986. Thereafter the] <u>The</u> Interest Factor shall be-
8	a variable rate [not to exceed one per centum (1.0%)] to be-
9	determined annually by the department [at a rate necessary to
10	pay the interest on outstanding interest bearing advances under
11	Title XII of the Social Security Act for the following calendar
12	year.] with approval by the Office of the Budget. The rate of
13	the Interest Factor for a calendar year shall be the rate
14	necessary to do the following in that year:
15	(1) Pay the bond obligations and bond administrative
16	expenses under Article XIV of this act which are due in that
17	<u>year.</u>
18	(2) Replenish amounts which have been drawn from bond
19	reserves under Article XIV of this act.
20	(3) Provide an amount necessary in the department's and
21	Office of the Budget's judgment to fund adequate debt service
22	reserves to enhance investor acceptance of bonds under Article
23	XIV of this act.
24	(4) Fund redemptions and purchases of outstanding bonds
25	under Article XIV of this act which will occur in that year.
26	(5) Pay the interest on interest bearing advances under_
27	<u>Title XII of the Social Security Act (42 U.S.C. § 1321 et seq.)</u>
28	which is due in that year.
29	(6) Repay outstanding advances under Title XII of the Social
30	Security Act.

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- 5 -

1	(d) Contributions paid by or on behalf of an employer under
2	this act, other than employe contributions under section 301.4,
3	shall be allocated first to the employer's liability under this
4	section. This subsection shall apply to contributions for any
5	calendar quarter that ends at a time when bonds issued under
6	Article XIV of this act are outstanding.
7	(e) If additional contributions collected under this section
8	for a calendar year exceed the amount necessary for the purposes
9	enumerated in subsection (c) for that year, the department may
10	use such excess contributions for the purposes enumerated in
11	subsection (c) for the following year, thereby reducing the
12	amount of additional contributions which would be required for
13	the following year.
14	(f) No Interest Factor shall be required for [the year-
15	following any year in which the amount of such interest-bearing-
16	advances has been reduced to zero, provided that an interest tax-
17	shall be required and shall be reimposed by the department for
18	the calendar year following any year in which an interest-
19	bearing advance remains outstanding on October 1 and there are
20	not sufficient funds in the Interest Fund to pay the interest
21	due in that] any year for which funding is not required for any
22	of the purposes enumerated under subsection (c).
23	Section 2.1. Section 301.7 of the act, added October 19,-
24	1988 (P.L.818, No.109), is amended to read:
25	Section 301.7. Trigger Determination(a) On July 1 of-
26	every year, the secretary shall calculate the trigger percentage
27	to be used in setting surcharge and contribution rates for the
28	contributions required under sections 301.2, 301.4 and 301.5 and
29	in setting the benefit reduction required under section 404(e)
30	(4) for the following calendar year. The secretary shall:

1	(1) determine the balance in the Unemployment Compensation-
2	Trust Fund;
3	(2) determine the average of the benefit costs for the three-
4	immediately preceding fiscal years; and
5	(3) calculate the percentage that the Unemployment
6	Compensation Trust Fund represents of the average of the benefit
7	<del>costs.</del>
8	For purposes of this subsection, the balance in the Unemployment
9	<u>Compensation Trust Fund shall be determined by adding the</u>
10	principal amount of outstanding bonds under Article XIV of this
11	act and the amount of outstanding advances under Title XII of
12	the Social Security Act (42 U.S.C. § 1321 et seq.) and by
13	subtracting that sum from the amount that otherwise would be the
14	balance in the Unemployment Compensation Trust Fund.
15	(b) Surcharge and contribution rates shall be announced by
16	the secretary on July 1 of every year in accordance with the
16 17	the secretary on July 1 of every year in accordance with the following schedule:
17	following schedule:
17 18	following schedule: (1) When the trigger percentage is one hundred fifty per-
17 18 19	following schedule: (1) When the trigger percentage is one hundred fifty per- centum (150%) or higher, the rate of the surcharge assessed-
17 18 19 20	following schedule: (1) When the trigger percentage is one hundred fifty per- centum (150%) or higher, the rate of the surcharge assessed under section 301.5 shall be a negative one and one half per-
17 18 19 20 21	following schedule: (1) When the trigger percentage is one hundred fifty per- centum (150%) or higher, the rate of the surcharge assessed- under section 301.5 shall be a negative one and one half per- centum (-1.5%).
17 18 19 20 21 22	<pre>following schedule:     (1) When the trigger percentage is one hundred fifty per centum (150%) or higher, the rate of the surcharge assessed under section 301.5 shall be a negative one and one half per centum ( 1.5%).     (2) When the trigger percentage is at least one hundred</pre>
17 18 19 20 21 22 23	<pre>following schedule:    (1) When the trigger percentage is one hundred fifty per    centum (150%) or higher, the rate of the surcharge assessed    under section 301.5 shall be a negative one and one half per    centum (-1.5%).    (2) When the trigger percentage is at least one hundred    twenty-five per centum (125%), but less than one hundred fifty</pre>
17 18 19 20 21 22 23 24	<pre>following schedule: (1) When the trigger percentage is one hundred fifty per- centum (150%) or higher, the rate of the surcharge assessed- under section 301.5 shall be a negative one and one half per- centum ( 1.5%). (2) When the trigger percentage is at least one hundred- twenty five per centum (125%), but less than one hundred fifty- per centum (150%), there shall be no surcharge or contribution-</pre>
17 18 19 20 21 22 23 24 25	<pre>following schedule:     (1) When the trigger percentage is one hundred fifty per- centum (150%) or higher, the rate of the surcharge assessed under section 301.5 shall be a negative one and one half per- centum (-1.5%).     (2) When the trigger percentage is at least one hundred- twenty-five per centum (125%), but less than one hundred fifty- per centum (150%), there shall be no surcharge or contribution- under section 301.2, 301.4 or 301.5.</pre>
17 18 19 20 21 22 23 24 25 26	<pre>following schedule:     (1) When the trigger percentage is one hundred fifty per- centum (150%) or higher, the rate of the surcharge assessed under section 301.5 shall be a negative one and one half per- centum (1.5%).     (2) When the trigger percentage is at least one hundred- twenty five per centum (125%), but less than one hundred fifty per centum (150%), there shall be no surcharge or contribution- under section 301.2, 301.4 or 301.5.     (3) When the trigger percentage is at least one hundred ten-</pre>
17 18 19 20 21 22 23 24 25 26 27	<pre>following schedule: (1) When the trigger percentage is one hundred fifty per- centum (150%) or higher, the rate of the surcharge assessed under section 301.5 shall be a negative one and one half per- centum (-1.5%). (2) When the trigger percentage is at least one hundred- twenty five per centum (125%), but less than one hundred fifty- per centum (150%), there shall be no surcharge or contribution- under section 301.2, 301.4 or 301.5. (3) When the trigger percentage is at least one hundred ten- per centum (110%), but less than one hundred twenty five per-</pre>

- (ii) the rate of contributions assessed under section 301.4 1 shall be five-hundredths of one per centum (0.05%). 2 3 (4) When the trigger percentage is at least ninety-five percentum (95%), but less than one hundred ten per centum (110%): 4 5 (i) the rate of the surcharge assessed under section 301.5 shall be eight per centum (8%); and 6 (ii) the rate of contributions assessed under section 301.4 7 8 shall be one tenth of one per centum (0.1%). (5) When the trigger percentage is at least seventy-five per-9 10 centum (75%), but less than ninety-five per centum (95%): 11 (i) the rate of the surcharge assessed under section 301.5 shall be eight per centum (8%); 12 13 (ii) the rate of contributions assessed under section 301.4 shall be fifteen hundredths of one per centum (0.15%); and 14 15 (iii) the rate of additional contributions assessed under section 301.2 shall be twenty-five hundredths of one per centum 16 (0.25%). 17 18 (6) When the trigger percentage is at least fifty per centum (50%), but less than seventy-five per centum (75%): 19 20 (i) the rate of the surcharge assessed under section 301.5 shall be eight per centum (8%); 21 22 (ii) the rate of contributions assessed under section 301.4 23 shall be two-tenths of one per centum (0.2%); and (iii) the rate of additional contribution assessed under-24 section 301.2 shall be five-tenths of one per centum (0.5%). 25 26 (7) When the trigger percentage is less than fifty per-<del>centum (50%):</del> 27 28 (i) the rate of the surcharge assessed under section 301.5 shall be eight per centum (8%); 29
- 30 (ii) the rate of additional contribution assessed under-

- 8 -

1	section 301.2 shall be seventy five hundredths of one per centum
2	<del>(0.75%); and</del>
3	(iii) the rate of contributions assessed under section 301.4
4	shall be two-tenths of one per centum (0.2%).
5	(c) Whenever the trigger percentage determined under-
6	subsection (a) is less than fifty per centum (50%), the
7	secretary shall announce a reduction in the weekly benefit rate-
8	under section 404(e)(4).
9	(d) Whenever the trigger percentage is less than twenty five
10	per centum (25%), any balance remaining in the Unemployment-
11	Compensation Trigger Reserve Account shall be transferred to the
12	Unemployment Compensation Trust Fund.
13	Section 3. Section 309 of the act is amended by adding a
14	subsection to read:
15	Section 309. Collection of Contributions and Interest;
16	Injunctions * * *
17	(c) In addition to the methods of collection authorized in
18	this section and other sections of this act, the department may
19	collect contributions, interest, penalties and other liabilities
20	due under this act under the Internal Revenue Code of 1986 (26
21	U.S.C. § 6402 (Public Law 97-35)) and by any other means
22	available under Federal or State law.
23	Section 3.1. Section 404(e)(2) of the act, amended June 17,-
24	2011, (P.L.16, No.6), is amended to read:
25	Section 404. Rate and Amount of Compensation. Compensation
26	shall be paid to each eligible employe in accordance with the
27	following provisions of this section except that compensation
28	payable with respect to weeks ending in benefit years which
29	begin prior to the first day of January 1989 shall be paid on-
30	the basis of the provisions of this section in effect at the-
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- 9 -

1 beginning of such benefit years.

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3 <del>(e) \* \* \*</del>

(2) (i) The Table Specified for the Determination of Rate-4 and Amount of Benefits shall be extended or contracted annually, 5 automatically by regulations promulgated by the secretary in-6 7 accordance with the following procedure: for calendar year one-8 thousand nine hundred seventy two and for all subsequent 9 calendar years, to a point where the maximum weekly benefit rate-10 shall equal sixty-six and two-thirds per centum of the averageweekly wage for the thirty-six-month period ending June 30-11 preceding each calendar year. If the maximum weekly benefit rate-12 13 is not a multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1): Provided, however, That-14 15 effective with benefit years beginning the first Sunday at least 16 thirty days after the effective date of this amendatory act, theper centum stated in this paragraph for establishing the maximum-17 18 weekly benefit rate shall be sixty-two and two-thirds per centum-19 for the remainder of calendar year one thousand nine hundred 20 seventy four, sixty four and two thirds per centum for the calendar year one thousand nine hundred seventy-five, and sixty-21 22 six and two-thirds per centum for the calendar year one thousand-23 nine hundred seventy-six and for all subsequent calendar years. 24 The Table Specified for the Determination of Rate and Amount 25 of Benefits as so extended or contracted shall be effective only 26 for those claimants whose benefit years begin on or after the 27 first day of January of such calendar year. 28 (ii) For the purpose of determining the maximum weekly-29 benefit rate, the Pennsylvania average weekly wage in covered-

30 employment shall be computed on the basis of the average annual-

- 10 -

total wages reported (irrespective of the limit on the amount of-1 wages subject to contributions) for the thirty-six-month period-2 3 ending June 30 (determined by dividing the total wages reported for the thirty-six-month period by three) and this amount shall-4 be divided by the average monthly number of covered workers-5 (determined by dividing the total covered employment reported-6 7 for the same thirty-six-month period by thirty-six) to determine-8 the average annual wage. The average annual wage thus obtained shall be divided by fifty-two and the average weekly wage thus-9 10 determined rounded to the nearest cent. (iii) Notwithstanding the provisions of subclause (i), for 11 the calendar year 2012, the maximum weekly benefit rate shall be-12 frozen at the rate calculated for calendar year 2011. 13 Thereafter, the maximum weekly benefit rate established: 14 15 (A) For calendar year 2013, shall be no greater than a oneper centum (1%) increase above the calendar year 2012 rate. 16 (B) For calendar year 2014, shall be no greater than a one-17 18 and one-tenth per centum (1.1%) increase above the calendar year-19 2013 rate. 20 (C) For calendar year 2015, shall be no greater than a oneand two tenths per centum (1.2%) increase above the calendar 21 year 2014 rate. 22 23 (D) For calendar year 2016, shall be no greater than a one-24 and three-tenths per centum (1.3%) increase above the calendar-25 year 2015 rate. 26 (E) For calendar year 2017, shall be no greater than one and 27 four-tenths per centum (1.4%) increase above the calendar year-28 2016 rate. 29 (F) For calendar year 2018, shall be no greater increasethan one and five tenths per centum (1.5%) increase above the 30

- 11 -

1 calendar year 2017 rate.

2 The limitations instituted for calendar years 2013 through 2018 3 shall expire on the earlier to occur of December 31, 2018, or 4 the [last day of the calendar year in which the unemployment]

5 Compensation trust fund does not have an outstanding solvency-

6 based debt to the United States government] December 31 as of

7 which the Unemployment Compensation Fund does not owe-

8 <u>outstanding advances to the Federal Government under Title XII</u>

9 of the Social Security Act (42 U.S.C. § 1321 et seq.) and there

10 <u>are no outstanding bonds under Article XIV</u>.

11 (iv) If the change implemented by the freeze in calendar-

12 year 2012 is determined by the department, in an official notice-

13 to the General Assembly, to result in the loss of funds under

14 the American Recovery and Reinvestment Act of 2009 (Public Law-

15 111-5, 123 Stat. 115), the schedule under subclause (iii) shall-

16 occur one year later and the expiration of the limitations set-

17 forth in subclause (iii) shall occur one year later.

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19 Section 3.2. Section 601 of the act, amended December 6,

20 1972 (P.L.1622, No.336), and July 21, 1983 (P.L.68, No.30), is

21 amended to read:

22 Section 601. Unemployment Compensation Fund. -- (a) There is

23 hereby created a special fund separate and apart from all public-

24 moneys or funds of this Commonwealth to be known as the

25 Unemployment Compensation Fund. All contributions paid by-

26 employers and employes, together with penalties and interest

27 thereon, received or collected by the department from employers-

28 under the provisions of this act, except such penalties and

29 interest which are to be paid into the Special Administration

30 Fund as provided in section 601.1 and taxes collected under-

1	section 301.6 of this act which are to be paid into the
2	[Interest] Debt Service Fund as provided in section 601.2, shall
3	be paid into the Unemployment Compensation Fund, and shall be
4	credited by the department to a ledger account to be known as
5	the Employers' Contribution Account. Interest and penalties-
6	which are to be credited to the Special Administration Fund and
7	taxes collected under section 301.6 may be temporarily held in
8	the Employers' Contribution Account solely for clearance-
9	purposes prior to transfer to the Special Administration Fund or-
10	[Interest] Debt Service Fund and while so held in the Employers'
11	Contribution Account shall not be deemed a part of the
12	Unemployment Compensation Fund. All moneys from time to time
13	received and credited to the Employers' Contribution Account
14	(exclusive of refunds made under section 311 and interest and
15	penalties transferred as herein provided to the Special
16	Administration Fund and taxes transferred to the [Interest] Debt_
17	Service Fund) shall be paid promptly by the department into the
18	Unemployment Compensation Fund, except as otherwise provided in
19	section 605 of this act. All moneys credited to this
20	Commonwealth's account in the Unemployment Compensation Fund
21	pursuant to section 903 of the Federal Social Security Act (42
22	U.S.C. § 1103) shall be included in the Unemployment
23	Compensation Fund.
24	(b) As often as may be necessary, the department shall
25	requisition from the Unemployment Trust Fund such amounts as
26	shall be necessary to provide adequate funds for the payment of
27	compensation as provided in this act, except that moneys
28	credited to this Commonwealth's account pursuant to section 903-
29	of the Federal Social Security Act as amended shall be used
30	exclusively as provided in section six hundred two point three.

- 13 -

Upon receipt of such requisitioned funds, the department shall-1 2 deposit them into the Unemployment Compensation Fund to the-3 credit of a ledger account, to be known as the Compensation-Account, and shall expend such moneys solely for the payment of-4 compensation, as provided by this act. All moneys to the credit 5 of the Compensation Account shall be mingled and undivided. The-6 7 department shall pay all compensation authorized by this act out-8 of moneys standing to the credit of the Compensation Account. 9 (c) Notwithstanding any other provisions of this section, the department shall at such time or times, when the amount of 10 moneys credited to the Commonwealth of Pennsylvania in the-11 12 Unemployment Compensation Fund exceed the average annual total 13 benefit payout for the immediate prior five (5) years, transfer-14 such excess to the United States Treasury to repay; and reduce-15 any outstanding Federal unemployment loan debt, and at such 16 other time or times as the secretary with the approval of the 17 Governor may determine, is hereby authorized to requisition from 18 the Unemployment Compensation Fund and pay into the United 19 States Treasury an amount which, in the aggregate, is equal to 20 the balance of any loan made to this Commonwealth under the provisions of Title XII of the Social Security Act, as amended. 21 22 Such requisition and transfer need not be in a lump sum but may-23 be made according to a plan entered into between the department-24 and the United States Treasury and for that purpose the 25 authority hereinabove contained shall be deemed continuous-26 during the term of such agreement. 27 Section 4. Section 601.2 of the act, amended July 1, 1989-28 (P.L.107, No.22), is amended to read: 29 Section 601.2. [Interest] Debt Service Fund.--(a) There is

30 hereby established a separate account in the State Treasury, to-

- 14 -

1	be known as the [Interest] <u>Debt Service</u> Fund. All taxes
2	collected under section 301.6 of this act shall be paid into the
3	[Interest] Debt Service Fund. The moneys in this fund shall be
4	used in the following priority order and such funds received are
5	hereby appropriated for all of the following purposes:
6	(1) For [transfer to the General Fund for repayment of loans
7	pursuant to subsection (c) or for transfer to the General Fund
8	pursuant to subsections (f) and (g)] payment of bond obligations
9	and bond administrative expenses, for replenishment of bond
10	reserves, for maintenance of debt service reserves in an amount
11	the department, with approval by the Office of the Budget,
12	determines necessary to enhance investor acceptance of the bonds
13	and for redemption or purchase of outstanding bonds under
14	Article XIV of this act.
15	(2) For the payment of annual interest obligations assessed
16	under Title XII of the Social Security Act.
17	(3) [Repayment] <u>For repayment of outstanding interest</u>
18	bearing advances received under Title XII of the Social Security
18 19	bearing advances received under Title XII of the Social Security-
19	Act.
19 20	Act. (4) [Unemployment compensation payments under this act] <u>For</u>
19 20 21	Act. (4) [Unemployment compensation payments under this act] <u>For</u> <u>transfer to the Unemployment Compensation Fund under subsection</u>
19 20 21 22	Act. (4) [Unemployment compensation payments under this act] <u>For</u> <u>transfer to the Unemployment Compensation Fund under subsection</u> (e), for payment of compensation to individuals.
19 20 21 22 23	Act. (4) [Unemployment compensation payments under this act] <u>For</u> <u>transfer to the Unemployment Compensation Fund under subsection</u> (e), for payment of compensation to individuals. [(b) Whenever the Governor shall ascertain that the cash
19 20 21 22 23 24	Act. (4) [Unemployment compensation payments under this act] For transfer to the Unemployment Compensation Fund under subsection (e), for payment of compensation to individuals. [(b) Whenever the Governor shall ascertain that the cash- balance and current estimated receipts of the Interest Fund-
19 20 21 22 23 24 25	Act. (4) [Unemployment compensation payments under this act] For transfer to the Unemployment Compensation Fund under subsection (e), for payment of compensation to individuals. (b) Whenever the Governor shall ascertain that the cash- balance and current estimated receipts of the Interest Fund- shall be insufficient at any time during any State fiscal year-
19 20 21 22 23 24 25 26	Act. (4) [Unemployment compensation payments under this act] For transfer to the Unemployment Compensation Fund under subsection (e), for payment of compensation to individuals. (b) Whenever the Governor shall ascertain that the cash- balance and current estimated receipts of the Interest Fund- shall be insufficient at any time during any State fiscal year- to meet promptly the expenses of the Commonwealth from such-
19 20 21 22 23 24 25 26 27	Act. (4) [Unemployment compensation payments under this act] For transfer to the Unemployment Compensation Fund under subsection (c), for payment of compensation to individuals. (b) Whenever the Governor shall ascertain that the cash- balance and current estimated receipts of the Interest Fund- shall be insufficient at any time during any State fiscal year- to meet promptly the expenses of the Commonwealth from such- fund, and the fund will have adequate funds available to meet
19 20 21 22 23 24 25 26 27 28	Act. (4) [Unemployment compensation payments under this act] <u>For</u> <u>transfer to the Unemployment Compensation Fund under subsection</u> <u>(e), for payment of compensation to individuals</u> . [(b) Whenever the Governor shall ascertain that the cash- balance and current estimated receipts of the Interest Fund- shall be insufficient at any time during any State fiscal year- to meet promptly the expenses of the Commonwealth from such- fund, and the fund will have adequate funds available to meet- such expenses and other anticipated expenses prior to the-

Fund such sums as the Governor directs. Any sums so transferred 2 3 shall be available only for the purposes for which the fund towhich they are transferred is appropriated by law. Such-4 transfers shall be made hereunder upon warrant of the State 5 Treasurer upon requisition of the Governor. 6 7 (c) In order to reimburse the General Fund for moneys-8 transferred from such fund under subsection (b), there shall be transferred moneys to such fund from the Interest Fund in such-9 10 amounts and times as the Governor shall direct, but in no eventlater than thirty (30) days after the end of such State fiscal 11 year. Such retransfers shall be made upon warrant of the State-12 13 Treasurer upon requisition of the Governor. 14 (d) Any amount of moneys remaining in this fund at the end-15 of the calendar year after the interest obligations, for the-16 calendar year, under Title XII of the Social Security Act havebeen met may be used as a voluntary repayment as prescribed by-17 18 section 1202(b)(6)(A) of the Social Security Act, to reduce the balance of any outstanding interest-bearing advances received 19 20 under Title XII of the Social Security Act.] 21 (e) [Except as may be provided in subsections (f) and (g), 22 any] Any amount of moneys remaining in this fund at the end of-23 [the] <u>a</u> calendar year [in which the outstanding balance of-24 interest-bearing advance under Title XII of the Social Security-25 Act is zero] shall be transferred to the Unemployment-26 Compensation Fund and credited to the Employers' Contribution Account as specified in section [601. 27 28 (f) Subsequent to the repayment of all indebtedness as 29 described in this section, the sum of forty-one million dollars-30 (\$41,000,000) is hereby transferred from the Interest Fund to

fiscal year, to transfer from the General Fund to the Interest-

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- 16 -

1	the General Fund. Moneys remaining in the Interest Fund after
2	this transfer shall be transferred to the Unemployment
3	Compensation Fund as provided in subsection (e).
4	(g) The sum of eleven million seven hundred thousand dollars
5	(\$11,700,000) is hereby transferred from the Interest Fund to
6	the General Fund. Moneys remaining in the Interest Fund after
7	this transfer shall be transferred to the Unemployment
8	Compensation Fund as provided in subsection (e).] 601 if the
9	following requirements are met:
10	(1) the balance of interest bearing advances under Title XII
11	of the Social Security Act is zero at the end of that year;
12	(2) no interest on advances shall be due in the following
13	<u>year; and</u>
14	(3) there are no outstanding bond obligations and bond
15	administration expenses under Article XIV of this act and no
16	such obligations and expenses will be due in the following year.
17	Section 4.1. Section 603 of the act, amended June 15, 2005
18	(P.L.8, No.5), is amended to read:
19	Section 603. State Treasurer as CustodianThe State-
20	Treasurer shall be the custodian of the Unemployment
21	Compensation Fund, the Administration Fund, the Special
22	Administration Fund, the [Interest] <u>Debt Service</u> Fund and the
23	Job Training Fund. He shall give a bond, or bonds, with
24	corporate sureties, conditioned upon the faithful performance of
25	his duties as custodian of such funds in such amount or amounts
26	as shall be determined and fixed by the Executive Board of this-
27	Commonwealth. Premiums for such bond or bonds shall be paid by
28	the department out of the moneys in the Administration Fund. All
29	moneys belonging to such funds (exclusive of moneys on deposit
30	in the Unemployment Trust Fund as provided in section 601) shall

be deposited by the State Treasurer in any banks or public-1 depositories in which general funds of the Commonwealth may be-2 3 deposited, but no public deposit insurance charge or premiumshall be paid out of moneys in the Unemployment Compensation-4 5 Fund. Any law to the contrary notwithstanding, all payments from such funds shall be made under such systems of requisitioning 6 7 and accounting as the Governor, the State Treasurer, and 8 Secretary shall determine. 9 Section 5. Section 804(a) of the act, amended October 19, 10 1988 (P.L.818, No.109), is amended to read: Section 804. Recovery and Recoupment of Compensation.-- (a) 11 12 Any person who by reason of his fault has received any sum as 13 compensation under this act to which he was not entitled, shall-14 be liable to repay to the Unemployment Compensation Fund to the-15 credit of the Compensation Account a sum equal to the amount soreceived by him and interest at the rate determined by the-16 Secretary of Revenue as provided by section 806 of the act of 17 18 April 9, 1929 (P.L.343, No.176), known as "The Fiscal Code," per-19 month or fraction of a month from fifteen (15) days after the 20 Notice of Overpayment was issued until paid. Such sum shall be-21 collectible (1) in the manner provided in section 308.1 or 22 section 309 of this act, for the collection of past due-23 contributions, or (2) by deduction from any future compensation-24 payable to the claimant under this act: Provided, That interest 25 assessed under this section cannot be recouped by deduction from-26 any future compensation payable to the claimant under this act: 27 Provided further, That no administrative or legal proceedingsfor the collection of such sum shall be instituted after the 28 expiration of [six] ten years following the end of the benefit-29 30 year with respect to which such sum was paid.

1	* * *
2	Section 6. The act is amended by adding articles to read:
3	<u>ARTICLE XIV</u>
4	UNEMPLOYMENT COMPENSATION BONDS
5	<u>Section 1401. Definitions.</u>
6	The following words and phrases when used in this article
7	shall have the meanings given to them in this section unless the
8	context clearly indicates otherwise:
9	"Authority." The Pennsylvania Economic Development Financing
10	Authority.
11	"Bond." Any type of revenue obligation, including a bond or
12	series of bonds, note, certificate or other instrument issued by
13	the authority for the benefit of the department under this
14	article.
15	"Bond administrative expenses." Expenses incurred to
16	administer bonds, including fees of the authority, fees of the
17	bond trustee, payments to agents and attorneys and costs of
18	other professional services necessary to ensure compliance with
19	applicable Federal or State law.
20	"Bond obligations." The principal of a bond and the premium
21	and interest payable on a bond, together with the amount owed
22	under a related credit agreement or the trust indenture.
23	"Bond trustee." The trustee under the trust indenture
24	selected by the authority and the department.
25	"Credit agreement." A loan agreement, a revolving credit
26	agreement, an agreement establishing a line of credit, a letter
27	of credit or another agreement that enhances the marketability,
28	security or creditworthiness of a bond.
29	"Federal advances." Loans by the Federal government to the
30	<u>Commonwealth for the payment of compensation under Title XII of</u>

1	<u>the Social Security Act (42 U.S.C. § 1321 et seq.) or a similar</u>
2	Federal statute.
3	"Financing Law." The act of August 23, 1967 (P.L.251,
4	No.102), known as the Economic Development Financing Law.
5	"Trust indenture." The document, including amendments and
6	supplements, between the authority and the bond trustee, under
7	which the bonds are issued.
8	Section 1402. Bond issuance.
9	(a) Declaration of policyThe General Assembly finds and
10	declares that funding the repayment of previous Federal
11	advances, including interest, through the authority, may result
12	in a savings to employers in this Commonwealth for the benefit
13	of economic activities throughout this Commonwealth.
14	(b) Authority. Notwithstanding any other law, all of the
15	following apply:
16	(1) The department may be a project applicant under the
17	Financing Law and apply to the authority for the funding of
18	repayment of Federal advances and interest due on them.
19	(2) The funding of repayment of Federal advances and
20	interest due on them shall constitute a project for purposes
21	<u>of the Financing Law.</u>
22	(3) The authority may issue bonds under the Financing
23	Law, consistent with this article, to finance a project
24	consisting of repayment of Federal advances and interest due
25	on them or refunding and redeeming of prior bonds.
26	(4) Participation of an industrial and commercial
27	development authority is not required to finance repayment of
28	Federal advances and interest due on them.
29	<u>(c) Debt or liability</u>
30	(1) Bonds issued under this article shall not be a debt

2       sensitive any indebtedness, liability or obligation of the         3       Summonwealth.         4       12) Bond obligations and bond administrative expenses         5       shall be havable solely from revenues or funds pledged or         6       aveilable for their repayment as authorized in this article.         7       This paragraph includes the proceeds of an issue of bonds.         8       13) Each bond must contain on its face a statement that:         9       (1) the authority is obligated to pay the principal         10       of the bond or the interest on the bond only from funds.         11       made available under this article.         12       (ii) neither the Commonwealth nor a political.         13       subdivision is obligated to pay the principal or         14       interest and         15       (iii) neither full faith and credit of the Commonwealth         16       is not pledged to the payment of the principal of or the         17       interest on the bonds.         18       fection 1463. Criteria for bond issuance.         19       fab Determination	1	or liability of the Commonwealth and shall not create or
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24 <u>department, with approval by the Office of the Budget, may apply</u> 25 <u>the authority to issue bonds for its benefit under section</u> 26 <u>1402(b).</u> 27 <u>(b) Terms.</u> 28 <u>(1) The department, with approval by the Office of the</u> 29 <u>Budget, shall specify in its application to the authority:</u>	22	employers in this Commonwealth, as an alternative to repayment
25 <u>the authority to issue bonds for its benefit under section</u> 26 <u>1402(b).</u> 27 <u>(b) Terms.</u> 28 <u>(1) The department, with approval by the Office of the</u> 29 <u>Budget, shall specify in its application to the authority:</u>	23	of the Federal advances and interest by other means, the
26 <u>1402(b)</u> . 27 <u>(b) Terms.</u> 28 <u>(1) The department, with approval by the Office of the</u> 29 <u>Budget, shall specify in its application to the authority:</u>	24	department, with approval by the Office of the Budget, may apply_
<ul> <li>27 (b) Terms</li> <li>28 (1) The department, with approval by the Office of the</li> <li>29 Budget, shall specify in its application to the authority:</li> </ul>	25	the authority to issue bonds for its benefit under section
<ul> <li>28 <u>(1) The department, with approval by the Office of the</u></li> <li>29 <u>Budget, shall specify in its application to the authority:</u></li> </ul>	26	<del>1402(b).</del>
29 <u>Budget, shall specify in its application to the authority:</u>	27	(b) Terms.
	28	(1) The department, with approval by the Office of the
30 <u>(i) the maximum principal amount of the bonds for</u>	29	Budget, shall specify in its application to the authority:
	30	(i) the maximum principal amount of the bonds for

1	each separate bond issue; and
2	(ii) the maximum term of the bond, not to exceed 20
3	<u>years.</u>
4	(2) The total principal amount of bonds that the
5	department may request under this article for all bond issues
6	<u>may not exceed \$4,500,000,000.</u>
7	Section 1404. Issuance of bonds and security.
8	(a) Issuance. The authority shall consider issuance of
9	bonds upon application by the department. Bonds issued under
10	this article shall be subject to the provisions of the Financing
11	Law, unless otherwise specified by this article.
12	(b) Agreements. The authority and the department may enter
13	<u>into a trust indenture, loan agreements, credit agreements, bond</u>
14	purchase agreements and other contracts in connection with the
15	bonds in order to effectuate the purposes of the Financing Law
16	and this article.
17	(c) Security. The bond obligations and bond administrative
18	expenses are secured, for the benefit of the bond trustee, the
19	
	holders of the bonds and the obligees under the credit
20	holders of the bonds and the obligees under the credit and first lien on a security interest in and first lien on
20 21	
	agreements, by pledge of, security interest in and first lien on
21	agreements, by pledge of, security interest in and first lien on all of the following:
21 22	agreements, by pledge of, security interest in and first lien on all of the following: (1) Additional contributions collected under section
21 22 23	agreements, by pledge of, security interest in and first lien on all of the following: (1) Additional contributions collected under section <u>301.6.</u>
21 22 23 24	agreements, by pledge of, security interest in and first lien on all of the following: (1) Additional contributions collected under section 301.6. (2) Money on deposit in the Debt Service Fund. This
21 22 23 24 25	agreements, by pledge of, security interest in and first lien on all of the following: (1) Additional contributions collected under section 301.6. (2) Money on deposit in the Debt Service Fund. This paragraph includes investment income on that money.
21 22 23 24 25 26	agreements, by pledge of, security interest in and first lien on all of the following: (1) Additional contributions collected under section 301.6. (2) Money on deposit in the Debt Service Fund. This paragraph includes investment income on that money. (3) Except as set forth in paragraph (4), all money held
21 22 23 24 25 26 27	agreements, by pledge of, security interest in and first lien on all of the following: (1) Additional contributions collected under section 301.6. (2) Money on deposit in the Debt Service Fund. This paragraph includes investment income on that money. (3) Except as set forth in paragraph (4), all money held on deposit with the trustee relating to the bonds, as further
21 22 23 24 25 26 27 28	agreements, by pledge of, security interest in and first lien on all of the following: (1) Additional contributions collected under section 301.6. (2) Money on deposit in the Debt Service Fund. This paragraph includes investment income on that money. (3) Except as set forth in paragraph (4), all money held on deposit with the trustee relating to the bonds, as further provided in the trust indenture. This paragraph includes bond

1 <u>account related to arbitrage rebate obligations.</u>

### 2 <u>Section 1404.1. Sale of bonds.</u>

3	<del>The sale of bonds</del>	issued	under	this	article	shall	be	-subject-	
4	to the following:								

5	(1) The authority shall give first consideration to
6	issuing the bonds by means of an open, public sale at not
7	less than 98% of the principal amount and accrued interest
8	and shall be sold by the authority to the highest and best
9	bidder after public advertisement on terms and conditions and
10	upon open competitive bidding. The manner and times of
11	advertising shall be prescribed by the authority.
12	(2) If in the judgment of the authority, a public sale
13	through open competitive bidding will not produce the most
14	advantageous terms that derive the most benefit to employers,
15	employees and the Commonwealth, the authority shall adopt a
16	resolution setting forth in detail the reasons for this
17	determination. A copy of the resolution shall be transmitted
18	to the Governor, the chairman and minority chairman of the
19	Labor and Industry Committee of the Senate and the chairman
20	and minority chairman of the Labor and Industry Committee of
21	the House of Representatives. After adoption of the
22	resolution, the authority shall have the option to pursue a
23	negotiated public sale.
24	Section 1405. Use of bond proceeds.
25	(a) Initial deposit of proceedsThe proceeds of bonds-
26	issued by the authority shall be initially deposited with the
27	bond trustee.
28	(b) Order. Upon issuance of bonds, the bond trustee, in
29	accordance with directions from the department, shall apply the
30	proceeds of the bonds in the following order to:

- 23 -

1	(1) pay the costs of issuance of the bonds;
2	(2) fund any bond reserves under the trust indenture;
3	(3) deposit in an appropriate fund under the trust
4	indenture money to pay capitalized interest on the bonds for
5	the period determined by the department, not to exceed two
6	<u>years;</u>
7	(4) refund outstanding bonds, if applicable;
8	(5) make any other deposit required under the trust
9	indenture;
10	(6) repay the principal and interest of previous Federal
11	advances; and
12	(7) deposit the balance in the Compensation Program Fund
13	under the trust indenture.
14	(c) Application of balance. The bond proceeds deposited
15	under subsection (b)(7) shall be applied, at the direction of
16	the department, to do the following, as directed by the
17	<u>department:</u>
18	(1) Repay the principal and interest of previous Federal
19	advances.
20	(2) Pay unemployment compensation benefits.
21	(3) Pay bond administrative expenses.
22	(4) Redeem or purchase outstanding bonds.
23	(5) Pay bond obligations.
24	(d) Investment. Pending application for the purposes
25	authorized, money held or deposited by the State Treasurer in
26	the Debt Service Fund may be invested or reinvested as are other
27	funds in the custody of the State Treasurer in the manner
28	provided by law. All earning received from the investment or
29	deposit of the money shall be paid into the State Treasury to
30	the credit of the Debt Service Fund or the account.

1	Section 1406. Payment of bond-related obligations.
2	(a) Notification. For each calendar year in which bond
3	obligations and bond administrative expenses will be due, the
4	authority shall notify the department of the amount of bond
5	obligations and the estimated amount of bond administrative
6	expenses in sufficient time, as determined by the department, to
7	permit the department to determine the amount of additional
8	contributions under section 301.6 required for that year, for
9	deposit into the Debt Service Fund. The authority's calculation
10	of the amount of bond obligations and bond administrative
11	expenses that will be due is subject to verification by the
12	<u>department.</u>
13	(b) TransferMoney in the Debt Service Fund needed to pay
14	bond obligations and bond administrative expenses or to
15	replenish bond reserves shall be transferred to the authority to
16	ensure timely payment of bond obligations and bond
17	administrative expenses and timely replenishment of bond
18	reserves, as specified in the resolution adopted in connection
19	with the bond or as otherwise provided by the trust indenture.
20	(c) Deficiency in Debt Service Fund. If there is a
21	deficiency in the Debt Service Fund and to the extent permitted
22	by law, that part of the principal owed on bonds which is
23	attributable to repayment of the principal of advances under
24	Title XII of the Social Security Act (42 U.S.C. § 1321 et seq.),
25	exclusive of interest or administrative costs associated with
26	the bonds, may be paid from the Unemployment Compensation Fund.
27	Section 1407. Commonwealth not to impair bond related
28	<u>obligations.</u>
29	The Commonwealth pledges that it will not do any of the
30	following:

20110SB1310PN2234

1	(1) Limit or alter the rights and responsibilities of
2	the authority or the department under this article, including
3	the responsibility to:
4	(i) pay bond obligations and bond administrative
5	expenses; and
6	(ii) comply with any other instrument or agreement
7	pertaining to bonds.
8	(2) Alter or limit the pledge in section 1404 of the
9	additional contributions and money on deposit in the Debt
10	<u>Service Fund.</u>
11	(3) Impair the rights and remedies of the holders of
12	bonds, until all bonds and interest on the bonds, regardless
13	<u>of time of issue, are discharged.</u>
14	<u>Section 1408. No personal liability.</u>
15	The members and directors of the department and the authority
16	and the officers and employees of the department and the
17	authority are not personally liable as a result of good faith
18	exercise of the rights and responsibilities granted under this
19	article.
20	Section 1409. Expiration.
21	The authority to issue bonds other than refinancing and
22	refunding bonds under section 1402 and section 1404 shall expire
23	<u>on December 31, 2016.</u>
24	Section 1410. Annual report required.
25	No later than March 1 of the year following the first full
26	year in which bonds have been issued under this article, and for
27	each year thereafter in which bond obligations existed in the
28	prior year, the department shall submit an annual report to the
29	chairman and minority chairman of the Labor and Industry
30	<u>Committee of the Senate and to the chairman and minority</u>

1	<u>chairman of the Labor and Industry Committee of the House of</u>
2	Representatives providing all data available on bonds issued or
3	existing in the prior year. The report shall include, but not be
4	limited to, existing and anticipated bond principal, interest
5	and administrative costs, revenue, repayments, refinancing,
6	annual savings to employers and any other relevant data, facts
7	and statistics that the department believes necessary in the
8	content of the report.
9	ARTICLE XV
10	UNEMPLOYMENT COMPENSATION
11	AMNESTY PROGRAM
12	<u>Section 1501. Definitions.</u>
13	The following words and phrases when used in this article
14	shall have the meanings given to them in this section unless the
15	context clearly indicates otherwise:
16	"Amnesty period." The period of three consecutive calendar
17	months designated by the department which commences no later
18	than 180 days after the effective date of this section.
19	"Employee information." The name and Social Security number
20	of each employee, the amount of wages paid to each employee and
21	the number of credit weeks for each employee, in each calendar
22	<del>quarter.</del>
23	"Interest." Monetary obligations imposed under sections 308
24	<u>and 804(a).</u>
25	"Penalties." Monetary obligations imposed under sections
26	206(d) and 313.
27	<u>"Penalty weeks." Weeks for which an individual is</u>
28	disqualified from receiving compensation under section 801(b).
29	<u>"Program." The Unemployment Compensation Amnesty Program</u>
30	established pursuant to this article.

1	Section 1502. Program established.
2	There is established an Unemployment Compensation Amnesty
3	Program in accordance with the provisions of this article.
4	Section 1503. Applicability.
5	(a) Employer liabilitiesExcept as provided in subsections
6	(c) and (d), the program shall apply to the following
7	unemployment compensation employer liabilities:
8	(1) Unpaid contributions due for calendar quarters
9	through the third quarter of 2011, for which the employer
10	reported the employee information or the department acquired
11	the employee information through an audit.
12	<u>(2) Unpaid contributions due for calendar quarters</u>
13	through the third quarter of 2011, for which the employer did
14	not report the employee information and the department did
15	not acquire the employee information through an audit.
16	(3) Unpaid reimbursement due on or before October 31,
17	<del>2011.</del>
18	(4) Unpaid interest due on contributions paid late for
19	<u>calendar quarters through the third quarter of 2011 or on</u>
20	reimbursement that was due on or before October 31, 2011, and
21	was paid late.
22	(5) Unpaid penalties due for reports filed late for
23	<u>calendar quarters through the third quarter of 2011.</u>
24	(b) Claimant liabilities. Except as provided in subsections
25	(c) and (d), the program shall apply to the following
26	<u>unemployment compensation claimant liabilities:</u>
27	(1) A fault overpayment of compensation under section
28	804(a) established pursuant to a notice of determination of
29	overpayment issued by the department on or before March 31,
30	2012, to the extent repayment has not occurred.

1	(2) A nonfault overpayment of compensation under section
2	804(b)(1) established pursuant to a notice of determination
3	of overpayment issued by the department on or before March
4	31, 2012, to the extent repayment has not occurred.
5	(3) Compensation paid to a claimant for calendar weeks
6	through the week ending March 31, 2012, for which the
7	department has not issued a notice of determination of
8	overpayment, but the claimant acknowledges that the
9	compensation was overpaid under circumstances to which
10	<u>section 804(a) applies.</u>
11	(4) Unpaid interest due on an overpayment of
12	compensation under section 804(a) that was repaid on or
13	before March 31, 2012.
14	(c) Mandatory exclusion. The following unemployment
15	compensation liabilities are excluded from the program:
16	(1) An overpayment of compensation established pursuant
17	to a notice of determination of overpayment that has not
18	become final.
19	(2) An employer liability for which a petition for
20	reassessment under section 304(b) or an application for
21	review and redetermination of contribution rate under section
22	<del>301(e)(2) is pending.</del>
23	(d) Optional exclusionThe department may exclude the
24	following unemployment compensation liabilities from the
25	<del>program:</del>
26	(1) A liability for which a praecipe for a writ of
27	execution was filed prior to receipt of the amnesty form.
28	(2) A liability that was referred for judicial
29	proceedings or for which a judicial proceeding was commenced
30	prior to receipt of the amnesty form.

1	(3) A liability that is required to be paid under an
2	order of a Federal or state court.
3	Section 1504. Procedure for participation.
4	To participate in the program, an employer or a claimant
5	shall do the following:
6	(1) During the amnesty period, the employer or claimant
7	shall file an amnesty form with the department containing all
8	information required by the department, including a statement
9	by the employer or claimant acknowledging the provisions of
10	section 1506(f). The form shall be filed in a manner
11	specified in, and the filing date of the form shall be
12	determined by guidelines established by the department.
13	(2) If an employer is seeking amnesty with regard to a
14	liability described in section 1503(a)(2), the employer shall
15	report the employee information by filing quarterly reports
16	as required by regulations promulgated by the department for
17	all calendar quarters for which the employer did not
18	previously file reports and by filing amended quarterly
19	reports for all calendar quarters for which the employer did
20	not file complete reports. The quarterly reports shall
21	accompany the amnesty form.
22	(3) The employer or claimant shall pay the amount or
23	amounts required by section 1505. Payment shall accompany the
24	<u>amnesty form.</u>
25	Section 1505. Required payment and terms of amnesty.
26	(a) Payment. An employer or claimant shall pay the amount
27	or amounts specified in this section that correspond to the
28	liability or liabilities for which amnesty is sought. The
29	department shall grant amnesty as provided in this section and
30	section 1506.

20110SB1310PN2234

1	(a.1) Unpaid contributionsIf an employer is seeking
2	amnesty with regard to unpaid contributions described in section
3	<u>1503(a)(1) or (2):</u>
4	(1) The employer shall pay all of the unpaid
5	contributions and lien filing costs, if applicable, and one-
6	half of the interest and penalties due.
7	(2) The department shall waive the remaining interest
8	and penalties due corresponding to the contributions.
9	(b) Unpaid reimbursementIf an employer is seeking amnesty-
10	with regard to unpaid reimbursement described in section 1503(a)
11	<del>(3):</del>
12	(1) The employer shall pay all of the unpaid
13	reimbursement and lien filing costs, if applicable, and one-
14	half of the interest due.
15	(2) The department shall waive the remaining interest
16	due corresponding to the reimbursement.
17	(c) Unpaid interestIf an employer is seeking amnesty with
18	regard to unpaid interest described in section 1503(a)(4):
19	(1) The employer shall pay all of the lien filing costs,
20	if applicable, and one half of the unpaid interest due.
21	(2) The department shall waive the remaining unpaid
22	<u>interest due.</u>
23	(d) Unpaid penaltiesIf an employer is seeking amnesty
24	with regard to unpaid penalties described in section 1503(a)(5):
25	(1) The employer shall pay all of the lien filing costs,
26	if applicable, and one half of the unpaid penalties due.
27	(2) The department shall waive the remaining unpaid
28	<u>penalties due.</u>
29	(e) Fault overpaymentIf a claimant is seeking amnesty
30	with regard to an overpayment described in section 1503(b)(1) or

1 <u>(3):</u>

2	(1) The claimant shall pay the outstanding balance of
3	the overpayment and lien filing costs, if applicable, and
4	<u>one half of the interest due.</u>
5	(2) The department shall waive the remaining interest
6	due and one half of any previously imposed penalty weeks
7	corresponding to the overpayment that have not been served by
8	the claimant, and shall not issue a notice of determination
9	imposing penalty weeks corresponding to the overpayment. If
10	one half of the unserved penalty weeks is not an even
11	multiple of one, the number of penalty weeks waived shall be
12	rounded to the next lower multiple of one.
13	(f) Nonfault overpaymentIf a claimant is seeking amnesty-
14	with regard to an overpayment described in section 1503(b)(2):
15	(1) The claimant shall pay 50% of the outstanding
16	balance of the overpayment.
17	(2) The department shall waive the remaining balance of
18	the overpayment.
19	(g) Unpaid interestIf a claimant is seeking amnesty with
20	regard to unpaid interest described in section 1503(b)(4):
21	(1) The claimant shall pay all of the lien filing costs,
22	if applicable, and one half of the interest due.
23	(2) The department shall waive the remaining unpaid
24	<u>interest due.</u>
25	Section 1506. Additional terms and conditions of amnesty.
26	<u>(a) Agreement. If a payment plan agreement exists between</u>
27	an employer or claimant and the department for a liability for
28	which the employer or claimant is seeking amnesty, the employer
29	or claimant shall pay the amount or amounts required by section
30	1505 during the amnesty period in order to receive amnesty,

1	notwithstanding any terms of the agreement to the contrary.
2	(b) Proceedings prohibited. The department shall not
3	commence any administrative or judicial proceeding against an
4	employer with regard to any contributions, reimbursement,
5	interest or penalty paid under the program, or any interest or
6	penalties waived under the program. The department shall not
7	commence any administrative or judicial proceeding against a
8	<u>claimant with regard to any overpayment or interest paid under</u>
9	the program, or any overpayment or interest waived under the
10	program.
11	(c) Proceedings permitted. If a liability for contributions
12	<u>described in section 1503(a)(2) or liability for an overpayment</u>
13	described in section 1503(b)(3) is disclosed and paid under the
14	program, and the department determines that the liability as
15	disclosed was understated, the department may commence
16	administrative or judicial proceedings and impose interest,
16 17	administrative or judicial proceedings and impose interest,
17	penalties and other monetary obligations only with regard to the
17 18	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct
17 18 19	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability.
17 18 19 20	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c),
17 18 19 20 21	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c), nothing in this article shall be construed to prohibit the
17 18 19 20 21 22	<pre>penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c), nothing in this article shall be construed to prohibit the department from commencing administrative or judicial</pre>
17 18 19 20 21 22 23	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c), nothing in this article shall be construed to prohibit the department from commencing administrative or judicial proceedings and imposing interest, penalties and other monetary
17 18 19 20 21 22 23 24	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c), nothing in this article shall be construed to prohibit the department from commencing administrative or judicial proceedings and imposing interest, penalties and other monetary obligations with respect to any liability that is not disclosed
17 18 19 20 21 22 23 24 25	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c), nothing in this article shall be construed to prohibit the department from commencing administrative or judicial proceedings and imposing interest, penalties and other monetary obligations with respect to any liability that is not disclosed under the program or any amount that is not paid under the
17 18 19 20 21 22 23 24 25 26	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c), nothing in this article shall be construed to prohibit the department from commencing administrative or judicial proceedings and imposing interest, penalties and other monetary obligations with respect to any liability that is not disclosed under the program or any amount that is not paid under the program.
17 18 19 20 21 22 23 24 25 26 27	penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability. (d) Allowance. Except as provided in subsection (c), nothing in this article shall be construed to prohibit the department from commencing administrative or judicial proceedings and imposing interest, penalties and other monetary obligations with respect to any liability that is not disclosed under the program or any amount that is not paid under the program. (e) Refund or credit. An employer or claimant shall not be

1	commence an administrative or judicial proceeding with regard to
2	the amnesty form, any report filed in connection with the
3	program, any liability disclosed under the program or any amount
4	paid under the program, and shall not be owed a refund or credit
5	for any amount paid under the program.
6	<u>Section 1507. Duties of department.</u>
7	(a) GuidelinesThe department shall establish guidelines
8	to implement the provisions of this article and publish the
9	<u>guidelines as a notice in the Pennsylvania Bulletin no less than</u>
10	90 days before the amnesty period begins.
11	(b) PublicityThe department shall publicize the program
12	to maximize awareness of and participation in the program.
13	(c) Notification. The department shall notify all employers
14	and claimants who are known to have liabilities to which the
15	program applies. The notice shall be sent by first class mail to
16	the employer's or claimant's last known post office address or
17	by electronic transmission, if the employer or claimant has
18	elected to receive communications from the department by that
19	method.
20	Section 1508. Construction.
21	Except as expressly provided in this article, this article
22	<u>shall not:</u>
23	(1) be construed to relieve any employer, claimant,
24	individual or any entity from filing reports or other
25	documents required by or paying any amounts due under this
26	act;
27	(2) affect or terminate any petitions, investigations,
28	prosecutions or any other administrative or judicial
29	proceedings pending under this act; or
30	(3) prevent the commencement or further prosecution of

1	any proceedings by the proper authorities of this
2	Commonwealth for violation of any laws or for the assessment,
3	collection or recovery of any amounts due to the Commonwealth
4	<u>under any laws.</u>
5	Section 1509. Suspension of inconsistent acts.
6	All acts or parts of acts inconsistent with the provisions of
7	this article are suspended to the extent necessary to carry out
8	the provisions of this article.
9	Section 1510. Report required.
10	Within 240 days of the close of the amnesty period, the
11	department shall submit a report to the chairman and minority
12	chairman of the Labor and Industry Committee of the Senate and
13	the chairman and minority chairman of the Labor and Industry
14	Committee of the House of Representatives detailing all data
15	available on the administration of the program, the cost of the
16	program, amounts recovered from employers and claimants and any
17	relevant facts and statistics that the department believes
18	necessary in the content of the report.
19	Section 7. This act shall apply as follows:
20	(1) The amendment of section 301.6 of the act shall-
21	apply to the calculation of the interest factor for calendar
22	year 2012 and every year thereafter.
23	(2) The amendment of section 804 of the act shall apply
24	to benefit years that begin on or after the effective date of
25	that section.
26	Section 8. This act shall take effect immediately.
27	SECTION 1. SECTION 4(F), (M.3), (W) AND (X) INTRODUCTORY
28	PARAGRAPH AND (1) OF THE ACT OF DECEMBER 5, 1936 (2ND SP.SESS.,
29	1937 P.L.2897, NO.1), KNOWN AS THE UNEMPLOYMENT COMPENSATION
30	LAW, AMENDED MAY 23, 1949 (P.L.1738, NO.530), SEPTEMBER 27, 1971
2013	10SB1310PN2234 - 35 -

←

1 (P.L.460, NO.108), DECEMBER 5, 1974 (P.L.771, NO.262) AND JULY 2 21, 1983 (P.L.68, NO.30), ARE AMENDED TO READ:

3 SECTION 4. DEFINITIONS.--THE FOLLOWING WORDS AND PHRASES, AS
4 USED IN THIS ACT, SHALL HAVE THE FOLLOWING MEANINGS, UNLESS THE
5 CONTEXT CLEARLY REQUIRES OTHERWISE.

6 \* \* \*

7 (F) "COMPENSATION" MEANS:

8 (1) MONEY PAYMENTS PAYABLE TO INDIVIDUALS WITH RESPECT TO 9 THEIR UNEMPLOYMENT AS PROVIDED IN THIS ACT[.]; AND

10 (2) TO THE EXTENT PERMITTED BY LAW, THAT PART OF THE

11 PRINCIPAL OWED ON BONDS ISSUED UNDER ARTICLE XIV OF THIS ACT

12 THAT IS ATTRIBUTABLE TO REPAYMENT OF THE PRINCIPAL OF ADVANCES

13 UNDER TITLE XII OF THE SOCIAL SECURITY ACT (58 STAT. 790, 42

14 U.S.C. § 1321 ET SEQ.), EXCLUSIVE OF ANY INTEREST OR

15 ADMINISTRATIVE COSTS ASSOCIATED WITH THE BONDS.

16 \* \* \*

17 (M.3) "PARTIAL BENEFIT CREDIT" MEANS THAT PART OF THE 18 REMUNERATION, IF ANY PAID OR PAYABLE TO AN INDIVIDUAL WITH 19 RESPECT TO A WEEK FOR WHICH BENEFITS ARE CLAIMED UNDER THE 20 PROVISIONS OF THIS ACT, WHICH IS NOT IN EXCESS OF [FORTY] THIRTY PER CENTUM [(40%)] (30%) OF THE INDIVIDUAL'S WEEKLY BENEFIT RATE 21 22 OR SIX DOLLARS WHICHEVER IS THE GREATER. SUCH PARTIAL BENEFIT 23 CREDIT IF NOT A MULTIPLE OF ONE DOLLAR (\$1) SHALL BE COMPUTED TO 24 THE NEXT HIGHER MULTIPLE OF ONE DOLLAR (\$1).

25 \* \* \*

(W) (1) A "VALID APPLICATION FOR BENEFITS" MEANS AN
APPLICATION FOR BENEFITS ON A FORM PRESCRIBED BY THE DEPARTMENT,
WHICH IS FILED BY AN INDIVIDUAL, AS OF A DAY NOT INCLUDED IN THE
BENEFIT YEAR PREVIOUSLY ESTABLISHED BY SUCH INDIVIDUAL, WHO (1)
HAS BEEN SEPARATED FROM HIS WORK OR WHO DURING THE WEEK

- 36 -

COMMENCING ON THE SUNDAY PREVIOUS TO SUCH DAY HAS WORKED LESS
 THAN HIS FULL TIME DUE TO LACK OF WORK AND (2) IS QUALIFIED
 UNDER THE PROVISIONS OF SECTION FOUR HUNDRED AND ONE (A), (B)
 AND (D).

5 (2) AN APPLICATION FOR BENEFITS FILED AFTER THE TERMINATION 6 OF A PRECEDING BENEFIT YEAR BY AN INDIVIDUAL SHALL NOT BE CONSIDERED A VALID APPLICATION FOR BENEFITS WITHIN THE MEANING 7 8 OF THIS SUBSECTION, UNLESS SUCH INDIVIDUAL HAS, SUBSEQUENT TO 9 THE BEGINNING OF SUCH PRECEDING BENEFIT YEAR AND PRIOR TO THE 10 FILING OF SUCH APPLICATION, WORKED AND EARNED WAGES[, WHETHER OR NOT SUCH WORK IS] IN "EMPLOYMENT" AS DEFINED IN THIS ACT IN AN 11 AMOUNT EQUAL TO OR IN EXCESS OF SIX (6) TIMES HIS WEEKLY BENEFIT 12 13 RATE IN EFFECT DURING SUCH PRECEDING BENEFIT YEAR.

"WAGES" MEANS ALL REMUNERATION, (INCLUDING THE CASH 14 (X) VALUE OF MEDIUMS OF PAYMENT OTHER THAN CASH, EXCEPT THAT ONLY 15 CASH WAGES SHALL BE USED TO DETERMINE THE COVERAGE OF 16 17 AGRICULTURAL LABOR AS DEFINED IN SECTION 4(L)(3)(G) AND DOMESTIC 18 SERVICE AS DEFINED IN SECTION 4(L)(3)(H)), PAID BY AN EMPLOYER TO AN INDIVIDUAL WITH RESPECT TO HIS EMPLOYMENT EXCEPT THAT THE 19 20 TERM "WAGES" [FOR THE PURPOSE OF PAYING CONTRIBUTIONS] SHALL NOT 21 INCLUDE:

22 (1) [THAT] FOR PURPOSES OF PAYING EMPLOYER CONTRIBUTIONS, 23 THAT PART OF THE REMUNERATION [WHICH IS IN EXCESS OF THE FIRST 24 SEVEN THOUSAND DOLLARS (\$7,000) DURING CALENDAR YEAR 1983 AND 25 EIGHT THOUSAND DOLLARS (\$8,000) DURING CALENDAR YEAR 1984 AND 26 THEREAFTER] PAID TO AN INDIVIDUAL BY EACH OF HIS EMPLOYERS 27 DURING A CALENDAR YEAR THAT EXCEEDS EIGHT THOUSAND FIVE HUNDRED 28 DOLLARS (\$8,500) FOR CALENDAR YEAR 2013, EIGHT THOUSAND SEVEN 29 HUNDRED FIFTY DOLLARS (\$8,750) FOR CALENDAR YEAR 2014, NINE THOUSAND DOLLARS (\$9,000) FOR CALENDAR YEAR 2015, NINE THOUSAND 30

- 37 -

FIVE HUNDRED DOLLARS (\$9,500) FOR CALENDAR YEAR 2016, NINE 1 2 THOUSAND SEVEN HUNDRED FIFTY DOLLARS (\$9,750) FOR CALENDAR YEAR 3 2017 AND TEN THOUSAND DOLLARS (\$10,000) FOR CALENDAR YEAR 2018 AND THEREAFTER: PROVIDED, THAT AN EMPLOYER MAY TAKE CREDIT UNDER 4 5 THIS SUBSECTION FOR REMUNERATION WHICH HIS PREDECESSOR-IN-INTEREST HAS PAID TO AN INDIVIDUAL DURING THE SAME CALENDAR YEAR 6 WITH RESPECT TO EMPLOYMENT; AND PROVIDED ALSO, THAT AN EMPLOYER 7 8 MAY TAKE CREDIT UNDER THIS SUBSECTION FOR REMUNERATION WHICH HE 9 OR HIS PREDECESSOR-IN-INTEREST HAS PAID TO AN INDIVIDUAL IN THE 10 SAME CALENDAR YEAR ON WHICH CONTRIBUTIONS HAVE BEEN REQUIRED AND PAID BY SUCH EMPLOYER UNDER AN UNEMPLOYMENT COMPENSATION LAW OF 11 ANOTHER STATE, BUT NO SUCH CREDIT MAY BE TAKEN FOR REMUNERATION 12 13 WHICH HAS BEEN PAID BY ANOTHER EMPLOYER TO SUCH INDIVIDUAL, 14 WHETHER OR NOT CONTRIBUTIONS HAVE BEEN PAID THEREON BY SUCH 15 OTHER EMPLOYER UNDER THIS ACT OR UNDER ANY STATE UNEMPLOYMENT 16 COMPENSATION LAW.

17 \* \* \*

18 SECTION 2. SECTION 301.1(E) OF THE ACT, AMENDED JULY 21, 19 1983 (P.L.68, NO.30), IS AMENDED TO READ:

20 SECTION 301.1. DETERMINATION OF CONTRIBUTION RATE;21 EXPERIENCE RATING.--

22 \* \* \*

(E) [THE] (1) EXCEPT AS PROVIDED IN PARAGRAPH (2), THE
STATE ADJUSTMENT FACTOR FOR [THE] <u>A</u> CALENDAR YEAR [BEGINNING
JANUARY 1, 1984, SHALL BE ONE AND FIVE-TENTHS PER CENTUM (1.5%)
AND THEREAFTER] SHALL BE COMPUTED AS OF THE COMPUTATION DATE FOR
SUCH YEAR TO A TENTH OF A PER CENTUM, ROUNDING ALL FRACTIONAL
PARTS OF A TENTH OF A PER CENTUM TO THE NEAREST TENTH OF A PER
CENTUM, BUT IN NO EVENT LESS THAN ZERO [NOR IN EXCESS OF ONE AND
FIVE-TENTHS PER CENTUM (1.5%)], ACCORDING TO THE FOLLOWING

- 38 -

2 BDR - DCR 3 ----- X 100 = STATE ADJUSTMENT FACTOR WΤ 4 IN WHICH FACTOR "BDR" EQUALS THE AGGREGATE OF (1) ALL BENEFITS 5 PAID BUT NOT CHARGED TO EMPLOYERS' ACCOUNTS, PLUS, (2) ALL 6 BENEFITS PAID AND CHARGED TO INACTIVE AND TERMINATED EMPLOYERS' 7 8 ACCOUNTS, PLUS, (3) ALL BENEFITS PAID AND CHARGED TO ACCOUNTS OF 9 ACTIVE EMPLOYERS FOR THE PRECEDING YEAR TO THE EXTENT SUCH 10 BENEFITS EXCEED THE COMBINED AMOUNT OF CONTRIBUTIONS PAYABLE BY SUCH EMPLOYERS ON THE BASIS OF THE BENEFIT RATIO FACTOR AND THE 11 RESERVE RATIO FACTOR. FACTOR "DCR" EQUALS THE AGGREGATE OF (1) 12 13 INTEREST CREDITED TO THE UNEMPLOYMENT COMPENSATION FUND, PLUS, (2) AMOUNTS TRANSFERRED FROM THE SPECIAL ADMINISTRATION FUND AND 14 15 THE [INTEREST] DEBT SERVICE FUND TO THE UNEMPLOYMENT COMPENSATION FUND, PLUS, (3) REFUNDS OF BENEFITS UNLAWFULLY 16 PAID, PLUS, (4) AMOUNTS CREDITED TO THE UNEMPLOYMENT 17 18 COMPENSATION FUND BY THE FEDERAL GOVERNMENT OTHER THAN BY LOAN, EXCEPT THAT ANY AMOUNT CREDITED TO THIS COMMONWEALTH'S ACCOUNT 19 20 UNDER SECTION 903 OF THE FEDERAL SOCIAL SECURITY ACT WHICH HAS BEEN APPROPRIATED FOR EXPENSES OF ADMINISTRATION SHALL BE 21 22 EXCLUDED FROM THE AMOUNT IN THE UNEMPLOYMENT COMPENSATION FUND 23 IN THE COMPUTATION OF THE "DCR" FACTOR. FACTOR "WT" EQUALS ALL 24 WAGES SUBJECT TO THE LAW UP TO THE LIMITATION DESCRIBED IN 25 SECTION 4(X)(1) PAID BY ALL EMPLOYERS. EACH ITEM IN EACH FACTOR SHALL BE COMPUTED WITH RESPECT TO THE TWELVE-MONTH PERIOD ENDING 26 27 ON THE COMPUTATION DATE: PROVIDED, THAT SHOULD THE COMPUTED 28 STATE ADJUSTMENT FACTOR FOR [CALENDAR YEAR 1984, AND] ANY YEAR 29 [THEREAFTER] EXCEED [ONE AND FIVE-TENTHS PER CENTUM (1.5%)] THE MAXIMUM RATE ALLOWED UNDER THIS SECTION, SUCH EXCESS OVER [ONE 30

20110SB1310PN2234

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FORMULA:

- 39 -

AND FIVE-TENTHS PER CENTUM (1.5%)] <u>THE MAXIMUM RATE</u> SHALL BE
 ADDED TO THE COMPUTED STATE ADJUSTMENT FACTOR FOR THE FOLLOWING
 YEAR OR YEARS.

4 (2) THE MAXIMUM STATE ADJUSTMENT FACTOR SHALL BE ONE PER
5 CENTUM (1.0%) FOR CALENDAR YEARS 2013 THROUGH 2016, EIGHTY-FIVE
6 ONE-HUNDREDTHS OF ONE PER CENTUM (.85%) FOR CALENDAR YEAR 2017
7 AND SEVENTY-FIVE ONE-HUNDREDTHS OF ONE PER CENTUM (.75%) FOR
8 CALENDAR YEAR 2018 AND THEREAFTER.

9 \* \* \*

10 SECTION 3. SECTION 301.4 OF THE ACT, AMENDED OCTOBER 19, 11 1988 (P.L.818, NO.109), IS AMENDED TO READ:

12 SECTION 301.4. CONTRIBUTIONS BY EMPLOYES.--(A)

NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT, EACH EMPLOYE
SHALL [CONTRIBUTE TO THE UNEMPLOYMENT COMPENSATION FUND] <u>PAY</u>
<u>CONTRIBUTIONS</u> AT A RATE OF ZERO PER CENTUM (0.0%) FOR CALENDAR
YEAR 1989 AND AT A RATE AS SET FORTH IN SECTION 301.7 FOR EACH
CALENDAR YEAR THEREAFTER OF ALL WAGES PAID FOR "EMPLOYMENT" AS
DEFINED BY THE ACT WITHOUT REGARD TO THE LIMITATION SPECIFIED IN
SECTION 4(X)(1) OF THIS ACT.

20 (B) EACH EMPLOYER SUBJECT TO THIS ACT SHALL BE RESPONSIBLE FOR WITHHOLDING AND SHALL WITHHOLD, IN TRUST, SUCH CONTRIBUTIONS 21 FROM THE WAGES OF HIS EMPLOYES AT THE TIME SUCH WAGES ARE PAID, 22 23 AND SHALL REPORT AND TRANSMIT SUCH DEDUCTIONS TO THE DEPARTMENT 24 FOR DEPOSIT INTO THE UNEMPLOYMENT COMPENSATION FUND AND THE 25 REEMPLOYMENT FUND PURSUANT TO THE ALLOCATION PRESCRIBED IN 26 SUBSECTION (E), IN ACCORDANCE WITH RULES AND PROCEDURES 27 ESTABLISHED BY THE DEPARTMENT.

(C) ANY EMPLOYER WHO IS AN INDIVIDUAL, OR ANY OFFICER OR
AGENT OF ANY EMPLOYER, WHO VIOLATES THE TRUST PROVISION OF THIS
SECTION, FAILS TO WITHHOLD, HOLD IN TRUST OR FAILS TO TRANSMIT

- 40 -

TO THE DEPARTMENT ALL CONTRIBUTIONS WITHHELD FROM THE WAGES OF
 HIS EMPLOYES IN ACCORDANCE WITH THE RULES AND PROCEDURE
 ESTABLISHED BY THE DEPARTMENT SHALL BE SUBJECT TO THE PROVISIONS
 OF CLAUSE (2) OF SUBSECTION (A) OF SECTION 301 AND SECTIONS 308,
 308.1, 308.2, 308.3 AND 309 OF THIS ACT.

6 (D) THIS SECTION SHALL NOT BE DEEMED TO AFFECT OR IMPAIR THE 7 OPERATION OF ANY STATE STATUTE OR ORDINANCE OR RESOLUTION OF A 8 POLITICAL SUBDIVISION WHICH LEVIES OR COLLECTS ANY WAGE TAX OR 9 SIMILAR TAX. CONTRIBUTIONS MADE PURSUANT TO THIS SECTION ARE NOT 10 INTENDED TO REDUCE OR OTHERWISE AFFECT ANY TAX ON WAGES OR 11 SIMILAR TAX.

12 (E) CONTRIBUTIONS PAID UNDER THIS SECTION SHALL BE

13 ALLOCATED BY THE DEPARTMENT BETWEEN THE UNEMPLOYMENT

14 COMPENSATION FUND AND THE REEMPLOYMENT FUND AS FOLLOWS:

15 (1) NINETY-FIVE PER CENTUM (95%) OF THE CONTRIBUTIONS ON
16 WAGES PAID FROM JANUARY 1, 2013, THROUGH SEPTEMBER 30, 2017,
17 SHALL BE DEPOSITED INTO THE UNEMPLOYMENT COMPENSATION FUND AND
18 FIVE PER CENTUM (5%) OF SUCH CONTRIBUTIONS SHALL BE DEPOSITED
19 INTO THE REEMPLOYMENT FUND TO THE EXTENT THE CONTRIBUTIONS ARE
20 PAID ON OR BEFORE DECEMBER 31, 2017.

21 (2) ONE HUNDRED PER CENTUM (100%) OF THE CONTRIBUTIONS ON
22 WAGES PAID FROM JANUARY 1, 2013, THROUGH SEPTEMBER 30, 2017,
23 SHALL BE DEPOSITED INTO THE UNEMPLOYMENT COMPENSATION FUND TO
24 THE EXTENT THE CONTRIBUTIONS ARE PAID ON OR AFTER JANUARY 1,

25 <u>2018.</u>

## 26 (3) ONE HUNDRED PER CENTUM (100%) OF THE CONTRIBUTIONS ON

27 WAGES PAID ON OR AFTER OCTOBER 1, 2017, SHALL BE DEPOSITED INTO

28 THE UNEMPLOYMENT COMPENSATION FUND.

29 SECTION 4. SECTION 301.6 OF THE ACT, AMENDED JULY 1, 1985 30 (P.L.96, NO.30), IS AMENDED TO READ:

- 41 -

SECTION 301.6. ADDITIONAL CONTRIBUTION FOR INTEREST AND DEBT
 <u>SERVICE.--(A)</u> NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT,
 ALL EMPLOYERS REQUIRED TO PAY CONTRIBUTIONS UNDER SECTION 301 OR
 301.1 OTHER THAN THOSE EMPLOYERS COVERED BY PARAGRAPHS (3) AND
 (4) OF SUBSECTION (A) OF SECTION 301 SHALL HAVE THEIR RATE OF
 CONTRIBUTION INCREASED BY THE RATE OF THE INTEREST FACTOR IN
 EFFECT FOR THE APPLICABLE CALENDAR YEAR.

8 (B) ALL TAXES COLLECTED UNDER THIS SECTION SHALL BE 9 CONSIDERED TO BE SEPARATE AND APART FROM ANY CONTRIBUTIONS 10 REQUIRED TO BE DEPOSITED IN THE UNEMPLOYMENT COMPENSATION FUND. 11 ALL TAXES COLLECTED UNDER THIS SECTION SHALL BE DEPOSITED IN THE 12 [INTEREST] <u>DEBT SERVICE</u> FUND ESTABLISHED BY SECTION 601.2 OF 13 THIS ACT. SUCH TAXES WILL NOT BE CREDITED TO THE EMPLOYER'S 14 RESERVE ACCOUNT.

15 (C) (1) [THE INTEREST FACTOR CALCULATED ON WAGES WITH REGARD TO THE LIMITATIONS SPECIFIED IN SECTION 4(X)(1) SHALL BE 16 EQUAL TO TWENTY-FIVE HUNDREDTHS OF ONE PER CENTUM (0.25%) FOR 17 18 CALENDAR YEAR 1984, FIVE-TENTHS OF ONE PER CENTUM (0.5%) FOR 19 CALENDAR YEAR 1985, AND THREE-TENTHS OF ONE PER CENTUM (0.3%) 20 FOR CALENDAR YEAR 1986. THEREAFTER THE] THE INTEREST FACTOR SHALL BE A VARIABLE RATE NOT TO EXCEED [ONE PER CENTUM (1.0%)] 21 THE MAXIMUM RATE ALLOWED UNDER PARAGRAPH (2) TO BE DETERMINED 22 23 ANNUALLY BY THE DEPARTMENT [AT A RATE NECESSARY TO PAY THE 24 INTEREST ON OUTSTANDING INTEREST-BEARING ADVANCES UNDER TITLE XII OF THE SOCIAL SECURITY ACT FOR THE FOLLOWING CALENDAR YEAR.] 25 IN CONSULTATION WITH THE OFFICE OF THE BUDGET. THE RATE OF THE 26 27 INTEREST FACTOR FOR A CALENDAR YEAR SHALL BE THE RATE NECESSARY 28 TO DO THE FOLLOWING IN THAT YEAR:

29 (I) PAY THE BOND OBLIGATIONS AND BOND ADMINISTRATIVE

30 EXPENSES UNDER ARTICLE XIV OF THIS ACT THAT ARE DUE IN THAT

- 42 -

1 <u>YEAR;</u>

2	(II) REPLENISH AMOUNTS WHICH HAVE BEEN DRAWN FROM BOND
3	RESERVES UNDER ARTICLE XIV OF THIS ACT;
4	(III) MAINTAIN AN ADEQUATE DEBT SERVICE COVERAGE RATIO;
5	(IV) FUND EARLY, OPTIONAL, MANDATORY OR OTHER REFUNDINGS,
6	REDEMPTIONS OR PURCHASES OF OUTSTANDING BONDS UNDER ARTICLE XIV
7	OF THIS ACT THAT WILL OCCUR IN THAT YEAR;
8	(V) PAY THE INTEREST ON INTEREST-BEARING ADVANCES UNDER
9	TITLE XII OF THE SOCIAL SECURITY ACT (58 STAT. 790, 42 U.S.C. §
10	1321 ET SEQ.) THAT IS DUE IN THAT YEAR; AND
11	(VI) REPAY OUTSTANDING ADVANCES UNDER TITLE XII OF THE
12	SOCIAL SECURITY ACT.
13	(2) FOR CALENDAR YEAR 2013 THROUGH THE YEAR DETERMINED UNDER
14	SECTION 301.8(B)(4), THE MAXIMUM INTEREST FACTOR RATE SHALL BE
15	ONE AND ONE-TENTH PER CENTUM (1.1%). FOR CALENDAR YEARS
16	FOLLOWING THE YEAR DETERMINED UNDER SECTION 301.8(B)(4), THE
17	MAXIMUM INTEREST FACTOR RATE SHALL BE ONE PER CENTUM (1.0%).
18	(D) CONTRIBUTIONS PAID BY OR ON BEHALF OF AN EMPLOYER UNDER
19	THIS ACT, OTHER THAN EMPLOYE CONTRIBUTIONS UNDER SECTION 301.4,
20	SHALL BE ALLOCATED FIRST TO THE EMPLOYER'S LIABILITY UNDER THIS
21	SECTION. THIS SUBSECTION SHALL APPLY TO CONTRIBUTIONS FOR ANY
22	CALENDAR QUARTER THAT ENDS AT A TIME WHEN BONDS ISSUED UNDER
23	ARTICLE XIV ARE OUTSTANDING.
24	(E) IN THE EVENT THE AMOUNT OF ADDITIONAL CONTRIBUTIONS
25	COLLECTED UNDER THIS SECTION FOR A CALENDAR YEAR EXCEEDS THE
26	AMOUNT NECESSARY FOR THE PURPOSES ENUMERATED IN SUBSECTION (C)
27	FOR THAT YEAR, THE DEPARTMENT MAY USE SUCH EXCESS CONTRIBUTIONS
28	FOR THE PURPOSES ENUMERATED IN SUBSECTION (C) FOR THE FOLLOWING
29	YEAR, AND TO THE EXTENT AVAILABLE, TO REDUCE THE AMOUNT OF
30	ADDITIONAL CONTRIBUTIONS THAT WOULD BE REQUIRED FOR THE

1 FOLLOWING YEAR.

2 (F) NO INTEREST FACTOR SHALL BE REQUIRED FOR [THE YEAR 3 FOLLOWING ANY YEAR IN WHICH THE AMOUNT OF SUCH INTEREST-BEARING ADVANCES HAS BEEN REDUCED TO ZERO, PROVIDED THAT AN INTEREST TAX 4 SHALL BE REQUIRED AND SHALL BE REIMPOSED BY THE DEPARTMENT FOR 5 THE CALENDAR YEAR FOLLOWING ANY YEAR IN WHICH AN INTEREST-6 BEARING ADVANCE REMAINS OUTSTANDING ON OCTOBER 1 AND THERE ARE 7 8 NOT SUFFICIENT FUNDS IN THE INTEREST FUND TO PAY THE INTEREST 9 DUE IN THAT YEAR] ANY YEAR FOR WHICH FUNDING IS NOT REQUIRED FOR 10 ANY OF THE PURPOSES ENUMERATED IN SUBSECTION (C).

SECTION 5. SECTIONS 301.7(A) AND 301.8(B) OF THE ACT, ADDED 11 OCTOBER 19, 1988 (P.L.818, NO.109), ARE AMENDED TO READ: 12 13 SECTION 301.7. TRIGGER DETERMINATION.--(A) ON JULY 1 OF EVERY YEAR, THE SECRETARY SHALL CALCULATE THE TRIGGER PERCENTAGE 14 15 TO BE USED IN SETTING SURCHARGE AND CONTRIBUTION RATES FOR THE CONTRIBUTIONS REQUIRED UNDER SECTIONS 301.2, 301.4 AND 301.5 AND 16 IN SETTING THE BENEFIT REDUCTION REQUIRED UNDER SECTION 404(E) 17 18 (4) FOR THE FOLLOWING CALENDAR YEAR. THE SECRETARY SHALL:

19 (1) [DETERMINE] <u>ADD THE PRINCIPAL AMOUNT OF OUTSTANDING</u>

20 BONDS UNDER ARTICLE XIV AND THE AMOUNT OF OUTSTANDING ADVANCES

21 UNDER TITLE XII OF THE SOCIAL SECURITY ACT (58 STAT. 790, 42

22 <u>U.S.C. § 1321 ET SEQ.), AND SUBTRACT THAT SUM FROM</u> THE BALANCE 23 IN THE UNEMPLOYMENT COMPENSATION [TRUST] FUND;

24 (2) DETERMINE THE AVERAGE OF THE BENEFIT COSTS FOR THE THREE25 IMMEDIATELY PRECEDING FISCAL YEARS; AND

26 (3) CALCULATE THE PERCENTAGE THAT THE [UNEMPLOYMENT
27 COMPENSATION TRUST FUND] <u>AMOUNT DETERMINED UNDER PARAGRAPH (1)</u>
28 REPRESENTS OF THE AVERAGE OF THE BENEFIT COSTS.

29 \* \* \*

30 SECTION 301.8. TRIGGER RATE REDETERMINATIONS.--\* \* \*

20110SB1310PN2234

- 44 -

(B) [THE RATES SHALL BE ADJUSTED TO YIELD THE AMOUNTS
 2 INDICATED AT THE FOLLOWING TRIGGER PERCENTAGES:

3 (1) AT LEAST ONE HUNDRED FIFTY PER CENTUM (150%), THE
4 NEGATIVE SURCHARGE ASSESSED UNDER SECTION 301.5 SHALL RESULT IN
5 AN EMPLOYER CONTRIBUTION REDUCTION OF EIGHTEEN MILLION DOLLARS
6 (\$18,000,000).

7 (2) AT LEAST ONE HUNDRED TEN PER CENTUM (110%) BUT LESS THAN
8 ONE HUNDRED TWENTY-FIVE PER CENTUM (125%), THE SURCHARGE
9 ASSESSED UNDER SECTION 301.5 SHALL YIELD FIFTY MILLION DOLLARS
10 (\$50,000,000), AND THE EMPLOYE TAX UNDER SECTION 301.4 SHALL
11 YIELD THIRTY-THREE MILLION THREE HUNDRED THIRTY-THREE THOUSAND
12 THREE HUNDRED THIRTY-THREE DOLLARS (\$33,333,333).

(3) AT LEAST NINETY-FIVE PER CENTUM (95%) BUT LESS THAN ONE
HUNDRED TEN PER CENTUM (110%), THE SURCHARGE ASSESSED UNDER
SECTION 301.5 SHALL YIELD ONE HUNDRED MILLION DOLLARS
(\$100,000,000), AND THE EMPLOYE TAX UNDER SECTION 301.4 SHALL
YIELD SIXTY-SIX MILLION SIX HUNDRED SIXTY-SIX THOUSAND SIX
HUNDRED SIXTY-SIX DOLLARS (\$66,666,666).

19 (4) AT LEAST SEVENTY-FIVE PER CENTUM (75%) BUT LESS THAN 20 NINETY-FIVE PER CENTUM (95%), THE SURCHARGE ASSESSED UNDER SECTION 301.5 SHALL YIELD ONE HUNDRED MILLION DOLLARS 21 (\$100,000,000), THE ADDITIONAL CONTRIBUTIONS UNDER SECTION 301.2 22 23 SHALL YIELD SEVENTY-FIVE MILLION DOLLARS (\$75,000,000), AND THE 24 EMPLOYE TAX UNDER SECTION 301.4 SHALL YIELD ONE HUNDRED SIXTEEN 25 MILLION SIX HUNDRED SIXTY-SIX THOUSAND SIX HUNDRED SIXTY-SIX 26 DOLLARS (\$116,666,666).

(5) AT LEAST FIFTY PER CENTUM (50%) BUT LESS THAN SEVENTYFIVE PER CENTUM (75%), THE SURCHARGE ASSESSED UNDER SECTION
301.5 SHALL YIELD ONE HUNDRED MILLION DOLLARS (\$100,000,000),
THE ADDITIONAL CONTRIBUTION UNDER SECTION 301.2 SHALL YIELD ONE

- 45 -

HUNDRED FIFTY MILLION DOLLARS (\$150,000,000), AND THE EMPLOYE
 TAX UNDER SECTION 301.4 SHALL YIELD ONE HUNDRED SIXTY-SIX
 MILLION SIX HUNDRED SIXTY-SIX THOUSAND SIX HUNDRED SIXTY-SIX
 DOLLARS (\$166,666,666).

5 (6) LESS THAN FIFTY PER CENTUM (50%), THE SURCHARGE ASSESSED 6 UNDER SECTION 301.5 SHALL YIELD ONE HUNDRED MILLION DOLLARS 7 (\$100,000,000), THE ADDITIONAL CONTRIBUTION UNDER SECTION 301.2 8 SHALL YIELD TWO HUNDRED TWENTY-FIVE MILLION DOLLARS (\$225,000,000), THE EMPLOYE TAX UNDER SECTION 301.4 SHALL YIELD 9 10 ONE HUNDRED SIXTY-SIX MILLION SIX HUNDRED SIXTY-SIX THOUSAND SIX HUNDRED SIXTY-SIX DOLLARS (\$166,666,666), AND THE BENEFIT 11 REDUCTION UNDER SECTION 404(E)(4) SHALL YIELD FIFTY-TWO MILLION 12 13 DOLLARS (\$52,000,000).]

14 (1) FOR CALENDAR YEARS 2013 THROUGH THE YEAR DETERMINED UNDER PARAGRAPH (4), IF THE TRIGGER PERCENTAGE AS OF JULY 1 OF 15 16 THE PRECEDING CALENDAR YEAR IS LESS THAN TWO HUNDRED FIFTY PER CENTUM (250%), THE RATES DETERMINED UNDER PARAGRAPH (2) SHALL 17 18 APPLY. FOR CALENDAR YEARS FOLLOWING THE YEAR DETERMINED UNDER 19 PARAGRAPH (4), IF THE TRIGGER PERCENTAGE AS OF JULY 1 OF THE 20 PRECEDING CALENDAR YEAR IS LESS THAN TWO HUNDRED FIFTY PER CENTUM (250%), THE RATES DETERMINED UNDER PARAGRAPH (3) SHALL 21 22 APPLY. 23 (2) THE SECRETARY SHALL REDETERMINE THE RATES SUCH THAT THE

SURCHARGE ASSESSED UNDER SECTION 301.5 SHALL YIELD ONE HUNDRED
 MILLION DOLLARS (\$100,000,000), THE ADDITIONAL CONTRIBUTION
 UNDER SECTION 301.2 SHALL YIELD TWO HUNDRED TWENTY-FIVE MILLION
 DOLLARS (\$225,000,000), THE EMPLOYE TAX UNDER SECTION 301.4
 SHALL YIELD ONE HUNDRED SIXTY-SIX MILLION SIX HUNDRED SIXTY-SIX
 THOUSAND SIX HUNDRED SIXTY-SIX DOLLARS (\$166,666,666), AND THE
 BENEFIT REDUCTION UNDER SECTION 404(E)(4) SHALL YIELD FIFTY-TWO

- 46 -

1 <u>MILLION DOLLARS (\$52,000,000).</u>

2 (3) THE SECRETARY SHALL REDETERMINE THE RATES SUCH THAT THE

3 <u>SURCHARGE ASSESSED UNDER SECTION 301.5 SHALL YIELD ONE HUNDRED</u>

4 THIRTY-EIGHT MILLION DOLLARS (\$138,000,000), THE ADDITIONAL

5 <u>CONTRIBUTION UNDER SECTION 301.2 SHALL YIELD THE SUM OF THREE</u>

6 HUNDRED TEN MILLION DOLLARS (\$310,000,000) PLUS THE AMOUNT

7 DETERMINED UNDER PARAGRAPH (5), THE EMPLOYE TAX UNDER SECTION

8 301.4 SHALL YIELD TWO HUNDRED THIRTY MILLION DOLLARS

9 (\$230,000,000), AND THE BENEFIT REDUCTION UNDER SECTION 404(E)

10 (4) SHALL YIELD SEVENTY-TWO MILLION DOLLARS (\$72,000,000).

11 (4) THE CALENDAR YEAR DETERMINED UNDER THIS PARAGRAPH SHALL

12 <u>BE THE EARLIEST CALENDAR YEAR SUBSEQUENT TO 2012 ON DECEMBER 31</u>

13 OF WHICH ALL OF THE FOLLOWING APPLY:

14 (I) THERE IS NO UNPAID BALANCE OF FEDERAL ADVANCES UNDER

15 TITLE XII OF THE SOCIAL SECURITY ACT OR INTEREST THEREON.

16 (II) THERE ARE NO OUTSTANDING BOND OBLIGATIONS UNDER ARTICLE

17 XIV OF THIS ACT AND NO BOND ADMINISTRATIVE EXPENSES UNDER

18 ARTICLE XIV OF THIS ACT AND NO SUCH OBLIGATIONS AND NO SUCH

19 EXPENSES WILL BE DUE IN THE FOLLOWING YEAR.

20 (5) THE AMOUNT DETERMINED UNDER THIS PARAGRAPH SHALL BE THE 21 SUM OF:

22 (I) TWENTY PER CENTUM (20%) OF THE AMOUNT PAID FROM THE

23 UNEMPLOYMENT COMPENSATION FUND PURSUANT TO SECTION 1407(C)

24 DURING THE SIXTY (60) CONSECUTIVE CALENDAR MONTHS ENDING ON JUNE\_

25 <u>30 OF THE YEAR IN WHICH THE REDETERMINATION OCCURS, PLUS</u>

26 (II) TWENTY PER CENTUM (20%) OF THAT PORTION OF THE AMOUNT

27 PAID FROM THE UNEMPLOYMENT COMPENSATION FUND PURSUANT TO SECTION

28 <u>1407(C) DURING THE IMMEDIATELY PRECEDING SIXTY (60) CONSECUTIVE</u>

29 CALENDAR MONTHS THAT IS NOT RECOVERED BY ADDITIONAL

30 CONTRIBUTIONS PAID FOR CALENDAR YEARS THROUGH THE CALENDAR YEAR

1 IN WHICH THE REDETERMINATION OCCURS.

2 \* \* \*

3 SECTION 6. SECTION 304 OF THE ACT, AMENDED OR ADDED APRIL
4 23, 1942 (SP.SESS., P.L.60, NO.23) AND DECEMBER 17, 1959
5 (P.L.1893, NO.693) AND REPEALED IN PART APRIL 28, 1978 (P.L.202,
6 NO.53), IS AMENDED TO READ:

SECTION 304. REPORTS BY EMPLOYERS; ASSESSMENTS.--EACH
EMPLOYER SHALL FILE WITH THE DEPARTMENT SUCH REPORTS, AT SUCH
TIMES, AND CONTAINING SUCH INFORMATION, AS THE DEPARTMENT SHALL
REQUIRE, FOR THE PURPOSE OF ASCERTAINING AND PAYING THE
CONTRIBUTIONS REQUIRED BY THIS ACT.

(1) IF ANY EMPLOYER FAILS WITHIN THE TIME PRESCRIBED BY 12 (A) 13 THE DEPARTMENT TO FILE ANY REPORT NECESSARY TO ENABLE THE 14 DEPARTMENT TO DETERMINE THE AMOUNT OF ANY CONTRIBUTION OWING BY 15 SUCH EMPLOYER, THE DEPARTMENT MAY MAKE AN ASSESSMENT OF 16 CONTRIBUTIONS AGAINST SUCH EMPLOYER OF SUCH AMOUNT OF CONTRIBUTIONS FOR WHICH THE DEPARTMENT BELIEVES SUCH EMPLOYER TO 17 18 BE LIABLE, TOGETHER WITH INTEREST THEREON AS PROVIDED IN THIS 19 ACT.

20 (2) WITHIN FIFTEEN DAYS AFTER MAKING SUCH ASSESSMENT THE 21 DEPARTMENT SHALL GIVE NOTICE THEREOF [BY REGISTERED MAIL] TO 22 SUCH EMPLOYER <u>AS PROVIDED IN PARAGRAPH (3)</u>. IF SUCH EMPLOYER IS 23 DISSATISFIED WITH THE ASSESSMENT SO MADE HE MAY PETITION THE 24 DEPARTMENT FOR A RE-ASSESSMENT IN THE MANNER HEREINAFTER 25 PRESCRIBED.

26 (3) THE DEPARTMENT WILL MAIL NOTICE OF AN ASSESSMENT TO THE
27 EMPLOYER'S LAST KNOWN ADDRESS OR ELECTRONICALLY TRANSMIT NOTICE
28 OF AN ASSESSMENT TO THE EMPLOYER'S ELECTRONIC MAIL ADDRESS, IF
29 THE EMPLOYER HAS DESIGNATED SUCH AN ADDRESS. NOTICE OF AN
30 ASSESSMENT BY MAIL IS COMPLETE UPON MAILING. NOTICE OF AN

- 48 -

## 1 ASSESSMENT BY ELECTRONIC TRANSMISSION IS COMPLETE WHEN NOTICE IS

## 2 SENT TO THE EMPLOYER'S ELECTRONIC MAIL ADDRESS.

<u>(4)</u> IN ANY PETITION FOR RE-ASSESSMENT FILED HEREUNDER AND IN
ANY FURTHER APPEAL TAKEN THEREAFTER AS HEREIN PROVIDED, NO
QUESTIONS SHALL BE RAISED WITH RESPECT TO THE DEPARTMENT'S
DETERMINATION OF THE ADJUSTMENT FACTOR APPLICABLE TO ANY YEAR
COVERED BY THE ASSESSMENT.

8 (B) ANY EMPLOYER AGAINST WHOM AN ASSESSMENT IS MADE MAY, 9 WITHIN FIFTEEN DAYS AFTER [RECEIPT OF] NOTICE THEREOF, PETITION 10 THE DEPARTMENT FOR A RE-ASSESSMENT WHICH PETITION SHALL BE UNDER OATH AND SHALL SET FORTH THEREIN SPECIFICALLY AND IN DETAIL THE 11 GROUNDS AND REASONS UPON WHICH IT IS CLAIMED THAT THE ASSESSMENT 12 13 IS ERRONEOUS. HEARING OR HEARINGS ON SAID PETITION SHALL BE HELD 14 BY THE DEPARTMENT AT SUCH PLACES AND AT SUCH TIMES AS MAY BE DETERMINED BY RULES AND REGULATIONS OF THE DEPARTMENT AND DUE 15 16 NOTICE OF THE TIME AND PLACE OF SUCH HEARING GIVEN [BY REGISTERED MAIL] TO SUCH PETITIONER. 17

18 (D) AS TO ANY EMPLOYER WHO FAILS TO PETITION FOR RE-ASSESSMENTS, OR, HAVING PETITIONED AFTER DUE NOTICE OF HEARING, 19 FAILS TO APPEAR AND BE HEARD, OR, IN THE CASE OF A RE-20 ASSESSMENT, TO APPEAL, SUCH ASSESSMENT OR RE-ASSESSMENT OF THE 21 22 DEPARTMENT SHALL THEN BECOME FINAL, AND THE CONTRIBUTIONS AND 23 INTEREST ASSESSED OR RE-ASSESSED BY THE DEPARTMENT BECOME 24 FORTHWITH DUE AND PAYABLE, AND NO DEFENSE WHICH MIGHT HAVE BEEN 25 DETERMINED BY THE DEPARTMENT OR IN THE EVENT OF AN APPEAL FROM RE-ASSESSMENT BY THE COURT SHALL BE AVAILABLE TO ANY EMPLOYER IN 26 ANY SUIT OR PROCEEDING BROUGHT BY THE COMMONWEALTH IN THE NAME 27 28 OF THE FUND FOR THE RECOVERY OF SUCH CONTRIBUTION BASED ON SUCH 29 ASSESSMENT OR RE-ASSESSMENT.

30 (E) IN ANY HEARINGS HELD BY THE DEPARTMENT IN PURSUANCE OF

- 49 -

THE PROVISIONS OF THIS SECTION THE DEPARTMENT IS HEREBY 1 AUTHORIZED AND EMPOWERED TO EXAMINE ANY PERSON OR PERSONS UNDER 2 3 OATH CONCERNING ANY MATTERS PERTAINING TO THE DETERMINATION OF THE LIABILITY OF THE EMPLOYER FOR CONTRIBUTIONS UNDER THE 4 PROVISIONS OF THIS ACT AND TO THIS END MAY COMPEL THE PRODUCTION 5 OF BOOKS, PAPERS AND RECORDS AND COMPEL THE ATTENDANCE OF ALL 6 PERSONS, WHETHER AS PARTIES OR WITNESSES, WHOM AND WHICH THE 7 8 DEPARTMENT BELIEVES TO HAVE OR CONTAIN KNOWLEDGE OR INFORMATION 9 MATERIAL TO SUCH DETERMINATION. THE CONDUCT OF HEARINGS AND 10 APPEALS BEFORE THE DEPARTMENT SHALL BE IN ACCORDANCE WITH RULES OF PROCEDURE PRESCRIBED BY THE DEPARTMENT, WHETHER OR NOT SUCH 11 RULES CONFORM TO COMMON LAW OR RULES OF EVIDENCE OR OTHER 12 13 TECHNICAL RULES OF PROCEDURE, BUT SHALL BE UNDER SUPERVISION OF 14 THE [ATTORNEY GENERAL OF THE COMMONWEALTH.] OFFICE OF GENERAL COUNSEL IN ACCORDANCE WITH THE ACT OF OCTOBER 15, 1980 (P.L.950, 15 NO.164), KNOWN AS THE "COMMONWEALTH ATTORNEYS ACT." 16

(F) WITNESS FEES AND EXPENSES OF PROCEEDINGS INVOLVING SUCH 17 18 ASSESSMENTS OR RE-ASSESSMENTS AND THE DETERMINATION THEREOF 19 SHALL BE DEEMED PART OF THE EXPENSES OF ADMINISTERING THIS ACT 20 AND SHALL BE PAID FROM THE ADMINISTRATION FUND. TESTIMONY AT ANY HEARING BEFORE THE DEPARTMENT HELD IN PURSUANCE OF THE 21 22 PROVISIONS OF THIS SECTION SHALL BE TAKEN BY A REPORTER BUT NEED 23 NOT BE TRANSCRIBED UNLESS AN APPEAL BE TAKEN FROM A RE-24 ASSESSMENT MADE THEREON.

25 SECTION 7. SECTION 308.1(C) OF THE ACT, AMENDED JUNE 22, 26 1964 (SP.SESS., P.L.112, NO.7), IS AMENDED TO READ: 27 SECTION 308.1. CONTRIBUTIONS TO BE LIENS; ENTRY AND 28 ENFORCEMENT THEREOF.--\* \* \*

29 (C) THE LIENS SHALL CONTINUE [FOR FIVE YEARS FROM THE DATE30 OF ENTRY AND MAY BE REVIVED AND CONTINUED IN THE MANNER NOW OR

- 50 -

HEREAFTER PROVIDED FOR THE RENEWAL OF JUDGMENTS OR AS MAY BE 1 PROVIDED IN THE FISCAL CODE, AS AMENDED] AND SHALL RETAIN THEIR 2 3 PRIORITY WITHOUT THE NECESSITY OF REFILING OR REVIVAL. \* \* \* 4 SECTION 8. SECTION 309 OF THE ACT IS AMENDED BY ADDING A 5 6 SUBSECTION TO READ: 7 SECTION 309. COLLECTION OF CONTRIBUTIONS AND INTEREST; 8 INJUNCTIONS.--\* \* \* 9 (C) IN ADDITION TO THE METHODS OF COLLECTION AUTHORIZED IN 10 THIS ACT, THE DEPARTMENT MAY COLLECT CONTRIBUTIONS, INTEREST, PENALTIES AND OTHER LIABILITIES DUE UNDER THIS ACT AS PROVIDED 11 UNDER 26 U.S.C. § 6402 (RELATING TO AUTHORITY TO MAKE CREDITS OR 12 13 REFUNDS) AND BY ANY OTHER MEANS AVAILABLE UNDER FEDERAL OR STATE 14 LAW. 15 SECTION 9. SECTION 313 OF THE ACT, ADDED JULY 21, 1983 (P.L.68, NO.30), IS AMENDED TO READ: 16 SECTION 313. DISHONORED [CHECKS] PAYMENTS.--THE DEPARTMENT 17 18 IS HEREBY AUTHORIZED TO CHARGE A PENALTY OF ONE HUNDRED PER 19 CENTUM (100%) OF THE FACE VALUE OF THE CHECK OR PAYMENT BY 20 ELECTRONIC TRANSFER, UP TO A MAXIMUM OF ONE [HUNDRED DOLLARS (\$100)] THOUSAND DOLLARS (\$1,000) WITH A MINIMUM OF [TEN DOLLARS 21 (\$10)] TWENTY-FIVE DOLLARS (\$25) PER OCCURRENCE FOR ALL 22 23 DISHONORED CHECKS AND PAYMENTS BY ELECTRONIC TRANSFER THAT ARE 24 NOT CREDITED UPON TRANSMISSION OR AT SUCH OTHER AMOUNTS AS SHALL 25 BE DETERMINED BY THE SECRETARY AND PUBLISHED IN THE PENNSYLVANIA BULLETIN AS A NOTICE UNDER 45 PA.C.S. § 725(A)(3) (RELATING TO 26 27 ADDITIONAL CONTENTS OF PENNSYLVANIA BULLETIN). SUCH SUMS SHALL BE COLLECTIBLE IN THE MANNER PROVIDED IN SECTIONS 308.1, 308.2, 28 29 308.3 AND 309 OF THIS ACT. 30 SECTION 10. SECTION 401(A) AND (F) OF THE ACT, AMENDED JULY

- 51 -

1 10, 1980 (P.L.521, NO.108), AND DECEMBER 9, 2002 (P.L.1330,

2 NO.156), ARE AMENDED TO READ:

3 SECTION 401. QUALIFICATIONS REQUIRED TO SECURE

4 COMPENSATION.--COMPENSATION SHALL BE PAYABLE TO ANY EMPLOYE WHO 5 IS OR BECOMES UNEMPLOYED, AND WHO--

6 (A) SATISFIES BOTH OF THE FOLLOWING REQUIREMENTS:

7 (1) HAS, WITHIN HIS BASE YEAR, BEEN PAID WAGES FOR
8 EMPLOYMENT AS REQUIRED BY SECTION 404(C) OF THIS ACT[: PROVIDED,
9 HOWEVER, THAT NOT].

10 (2) EXCEPT AS PROVIDED IN SECTION 404(A)(3), NOT LESS THAN 11 [TWENTY PER CENTUM (20%)] FORTY-NINE AND ONE HALF PER CENTUM 12 (49.5%) OF THE EMPLOYE'S TOTAL BASE YEAR WAGES HAVE BEEN PAID IN 13 ONE OR MORE QUARTERS, OTHER THAN THE HIGHEST QUARTER IN SUCH 14 EMPLOYE'S BASE YEAR.

15 \* \* \*

(F) HAS EARNED, SUBSEQUENT TO HIS SEPARATION FROM WORK UNDER 16 17 CIRCUMSTANCES WHICH ARE DISQUALIFYING UNDER THE PROVISIONS OF 18 SUBSECTIONS 402(B), 402(E), 402(E.1) AND 402(H) OF THIS ACT, 19 REMUNERATION FOR SERVICES IN AN AMOUNT EQUAL TO OR IN EXCESS OF 20 SIX (6) TIMES HIS WEEKLY BENEFIT RATE [IRRESPECTIVE OF WHETHER OR NOT SUCH SERVICES WERE] IN "EMPLOYMENT" AS DEFINED IN THIS 21 22 ACT. THE PROVISIONS OF THIS SUBSECTION SHALL NOT APPLY TO A 23 SUSPENSION OF WORK BY AN INDIVIDUAL PURSUANT TO A LEAVE OF 24 ABSENCE GRANTED BY HIS LAST EMPLOYER, PROVIDED SUCH INDIVIDUAL 25 HAS MADE A REASONABLE EFFORT TO RETURN TO WORK WITH SUCH 26 EMPLOYER UPON THE EXPIRATION OF HIS LEAVE OF ABSENCE.

27 \* \* \*

28 SECTION 11. SECTION 404(A), (C) AND (E)(1) AND (2) OF THE 29 ACT, AMENDED JULY 21, 1983 (P.L.68, NO.30) AND JUNE 17, 2011 30 (P.L.16, NO.6), ARE AMENDED TO READ:

- 52 -

SECTION 404. RATE AND AMOUNT OF COMPENSATION.--COMPENSATION
 SHALL BE PAID TO EACH ELIGIBLE EMPLOYE IN ACCORDANCE WITH THE
 FOLLOWING PROVISIONS OF THIS SECTION EXCEPT THAT COMPENSATION
 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.

8 (A) (1) THE EMPLOYE'S WEEKLY BENEFIT RATE SHALL BE COMPUTED 9 AS (1) THE AMOUNT APPEARING IN PART B OF THE TABLE SPECIFIED FOR 10 THE DETERMINATION OF RATE AND AMOUNT OF BENEFITS ON THE LINE ON WHICH IN PART A THERE APPEARS HIS "HIGHEST QUARTERLY WAGE," OR 11 (2) FIFTY PER CENTUM (50%) OF HIS FULL-TIME WEEKLY WAGE, 12 13 WHICHEVER IS GREATER. NOTWITHSTANDING ANY OTHER PROVISION OF 14 THIS ACT, IF AN EMPLOYE'S WEEKLY BENEFIT RATE, AS CALCULATED 15 UNDER THIS PARAGRAPH, IS LESS THAN SEVENTY DOLLARS (\$70), HE 16 SHALL BE INELIGIBLE TO RECEIVE ANY AMOUNT OF COMPENSATION. IF THE EMPLOYE'S WEEKLY BENEFIT RATE IS NOT A MULTIPLE OF ONE 17 18 DOLLAR (\$1), IT SHALL BE ROUNDED TO THE NEXT LOWER MULTIPLE OF 19 ONE DOLLAR (\$1).

(2) IF THE BASE YEAR WAGES OF AN EMPLOYE 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.

26 (3) IF [THE BASE YEAR WAGES OF AN EMPLOYE WHOSE] <u>AN</u>
27 <u>EMPLOYE'S</u> WEEKLY BENEFIT RATE [HAS BEEN] <u>AS</u> DETERMINED UNDER
28 CLAUSE (1) OF PARAGRAPH (1) OF THIS SUBSECTION, OR REDETERMINED
29 UNDER PARAGRAPH (2) OF THIS SUBSECTION, AS THE CASE MAY BE, <u>IS</u>
30 <u>LESS THAN THE MAXIMUM WEEKLY BENEFIT RATE AND THE EMPLOYE'S BASE</u>

- 53 -

<u>YEAR WAGES</u> ARE INSUFFICIENT TO QUALIFY HIM UNDER SUBSECTION (C)
 OF THIS SECTION BUT ARE SUFFICIENT TO QUALIFY HIM FOR ANY ONE OF
 THE NEXT [THREE] <u>TWO</u> LOWER WEEKLY BENEFIT RATES, HIS WEEKLY
 BENEFIT RATE SHALL BE REDETERMINED AT THE HIGHEST OF SUCH NEXT
 LOWER RATES.

6 \* \* \*

7 (C) THE TOTAL AMOUNT OF BENEFITS TO WHICH AN OTHERWISE 8 ELIGIBLE EMPLOYE WHO HAS BASE YEAR WAGES IN AN AMOUNT EQUAL TO, 9 OR IN EXCESS OF, THE AMOUNT OF QUALIFYING WAGES APPEARING IN 10 PART C OF THE TABLE SPECIFIED FOR THE DETERMINATION OF RATE AND AMOUNT OF BENEFITS ON THE LINE ON WHICH IN PART B THERE APPEARS 11 HIS WEEKLY BENEFIT RATE, AS DETERMINED UNDER SUBSECTION (A) OF 12 13 THIS SECTION, SHALL BE ENTITLED DURING HIS BENEFIT YEAR TO THE 14 AMOUNT APPEARING IN PART B ON SAID LINE MULTIPLIED BY THE NUMBER 15 OF QUALIFYING CREDIT WEEKS DURING HIS BASE YEAR, UP TO A MAXIMUM 16 OF TWENTY-SIX (26): PROVIDED HE HAD EIGHTEEN (18) OR MORE "CREDIT WEEKS" DURING HIS BASE YEAR. NOTWITHSTANDING ANY OTHER 17 18 PROVISION OF THIS ACT, ANY EMPLOYE WITH LESS THAN EIGHTEEN (18) 19 "CREDIT WEEKS" DURING THE EMPLOYE'S BASE YEAR SHALL BE 20 INELIGIBLE TO RECEIVE ANY AMOUNT OF COMPENSATION.] 21 (C) IF AN OTHERWISE ELIGIBLE EMPLOYE HAS BASE YEAR WAGES IN AN AMOUNT EQUAL TO, OR IN EXCESS OF, THE AMOUNT OF QUALIFYING 22 23 WAGES APPEARING IN PART C OF THE TABLE SPECIFIED FOR THE

24 DETERMINATION OF RATE AND AMOUNT OF BENEFITS ON THE LINE ON

25 WHICH IN PART B THERE APPEARS HIS WEEKLY BENEFIT RATE, AS

26 DETERMINED UNDER SUBSECTION (A) OF THIS SECTION AND HAD EIGHTEEN

27 (18) OR MORE CREDIT WEEKS DURING HIS BASE YEAR, HE SHALL BE

28 ENTITLED DURING HIS BENEFIT YEAR TO THE AMOUNT APPEARING IN PART

29 <u>B ON SAID LINE MULTIPLIED BY THE NUMBER OF CREDIT WEEKS DURING</u>

30 HIS BASE YEAR, UP TO A MAXIMUM OF TWENTY-SIX (26).

1	NOTWITHSTAND	ING ANY OTHER	PROVISION OF	THIS ACT, A	ANY EMPLOYE
2	<u>WITH LESS TH</u>	AN EIGHTEEN (1	8) CREDIT WE	EKS DURING 7	THE EMPLOYE'S
3	<u>base year shi</u>	ALL BE INELIGI	<u>ble to recei</u>	VE ANY AMOUN	IT OF
4	COMPENSATION	<u>.</u>			
5	* * *				
6	(E) (1)	TABLE SPECIFI	ED FOR THE D	ETERMINATION	1 OF
7		RATE ANI	D AMOUNT OF 1	BENEFITS	
8	[PART A				
9	HIGHEST	PART B	PART C	PART D	PART E
10	QUARTERLY	RATE OF	QUALIFYING	AMOUNT OF	COMPENSATION
11	WAGE	COMPENSATION	WAGES		
12	\$ 800-812	\$35	\$1320	\$910	\$560
13	813-837	36	1360	936	576
14	838-862	37	1400	962	592
15	863-887	38	1440	988	608
16	888-912	39	1480	1014	624
17	913-937	40	1520	1040	640
18	938-962	41	1560	1066	656
19	963-987	42	1600	1092	672
20	988-1012	43	1640	1118	688
21	1013-1037	44	1680	1144	704
22	1038-1062	45	1720	1170	720
23	1063-1087	46	1760	1196	736
24	1088-1112	47	1800	1222	752
25	1113-1162	48	1840	1248	768
26	1163-1187	49	1880	1274	784
27	1188-1212	50	1920	1300	800
28	1213-1237	51	1960	1326	816
29	1238-1262	52	2000	1352	832
30	1263-1287	53	2040	1378	848

20110SB1310PN2234

1	1288-1312	54	2080	1404	864
2	1313-1337	55	2120	1430	880
3	1338-1362	56	2160	1456	896
4	1363-1387	57	2200	1482	912
5	1388-1412	58	2240	1508	928
6	1413-1437	59	2280	1534	944
7	1438-1462	60	2320	1560	960
8	1463-1487	61	2360	1586	976
9	1488-1512	62	2400	1612	992
10	1513-1537	63	2440	1638	1008
11	1538-1562	64	2480	1664	1024
12	1563-1587	65	2520	1690	1040
13	1588-1612	66	2560	1716	1056
14	1613-1637	67	2600	1742	1072
15	1638-1662	68	2640	1768	1088
16	1663-1687	69	2680	1794	1104
17	1688-1712	70	2720	1820	1120
18	1713-1737	71	2760	1846	1136
19	1738-1762	72	2800	1872	1152
20	1763-1787	73	2840	1898	1168
21	1788-1812	74	2880	1924	1184
22	1813-1837	75	2920	1950	1200
23	1838-1862	76	2960	1976	1216
24	1863-1887	77	3000	2002	1232
25	1888-1912	78	3040	2028	1248
26	1913-1937	79	3080	2054	1264
27	1938-1962	80	3120	2080	1280
28	1963-1987	81	3160	2106	1296
29	1988-2012	82	3200	2132	1312
30	2013-2037	83	3240	2158	1328

1	2038-2062	84	3280	2184	1344
2	2063-2087	85	3320	2210	1360
3	2088-2112	86	3360	2236	1376
4	2113-2137	87	3400	2262	1392
5	2138-2162	88	3440	2288	1408
6	2163-2187	89	3480	2314	1424
7	2188-2212	90	3520	2340	1440
8	2213-2237	91	3560	2366	1456
9	2238-2262	92	3600	2392	1472
10	2263-2287	93	3640	2418	1488
11	2288-2312	94	3680	2444	1504
12	2313-2337	95	3720	2470	1520
13	2338-2362	96	3760	2496	1536
14	2363-2387	97	3800	2522	1552
15	2388-2412	98	3840	2558	1568
16	2413-2437	99	3880	2574	1584
17	2438-2462	100	3920	2600	1600
18	2463-2487	101	3960	2626	1616
19	2488-2512	102	4000	2652	1632
20	2513-2537	103	4040	2678	1648
21	2538-2562	104	4080	2704	1664
22	2563-2587	105	4120	2730	1680
23	2588-2612	106	4160	2756	1696
24	2613-2637	107	4200	2782	1712
25	2638-2662	108	4240	2808	1728
26	2663-2687	109	4280	2834	1744
27	2688-2712	110	4320	2860	1760
28	2713-2737	111	4360	2886	1776
29	2738-2762	112	4400	2912	1792
30	2763-2787	113	4440	2938	1808

1	2788-2812	114	4480	2964	1824
2	2813-2837	115	4520	2990	1840
3	2838-2862	116	4560	3016	1856
4	2863-2887	117	4600	3042	1872
5	2888-2912	118	4640	3068	1888
6	2913-2937	119	4680	3094	1904
7	2938-2962	120	4720	3120	1920
8	2963-2987	121	4760	3146	1936
9	2988-3012	122	4800	3172	1952
10	3013-3037	123	4840	3198	1968
11	3038-3062	124	4880	3224	1984
12	3063-3087	125	4920	3250	2000
13	3088-3112	126	4960	3276	2016
14	3113-3137	127	5000	3302	2032
15	3138-3162	128	5040	3328	2048
16	3163-3187	129	5080	3354	2064
17	3188-3212	130	5120	3380	2080
18	3213-3237	131	5160	3406	2096
19	3238-3262	132	5200	3432	2112
20	3263-3287	133	5240	3458	2128
21	3288-3312	134	5280	3484	2144
22	3313-3337	135	5320	3510	2160
23	3338-3362	136	5360	3536	2176
24	3363-3387	137	5400	3562	2192
25	3388-3412	138	5440	3588	2208
26	3413-3437	139	5480	3614	2224
27	3438-3462	140	5520	3640	2240
28	3463-3487	141	5560	3666	2256
29	3488-3512	142	5600	3692	2272
30	3513-3537	143	5640	3718	2288

1	3538-3562	144	5680	3744	2304
2	3563-3587	145	5720	3770	2320
3	3588-3612	146	5760	3796	2336
4	3613-3637	147	5800	3822	2352
5	3638-3662	148	5840	3848	2368
6	3663-3687	149	5880	3874	2384
7	3688-3712	150	5920	3900	2400
8	3713-3737	151	5960	3926	2416
9	3738-3762	152	6000	3952	2432
10	3763-3787	153	6040	3978	2448
11	3788-3812	154	6080	4004	2464
12	3813-3837	155	6120	4030	2480
13	3838-3862	156	6160	4056	2496
14	3863-3887	157	6200	4082	2512
15	3888-3912	158	6240	4108	2528
16	3913-3937	159	6280	4134	2544
17	3938-3962	160	6320	4170	2560
18	3963-3987	161	6360	4196	2576
19	3988-4012	162	6400	4212	2592
20	4013-4037	163	6440	4238	2608
21	4038-4062	164	6480	4264	2624
22	4063-4087	165	6520	4290	2640
23	4088-4112	166	6560	4316	2656
24	4113-4137	167	6600	4342	2672
25	4138-4162	168	6640	4368	2688
26	4163-4187	169	6680	4394	2704
27	4188-4212	170	6720	4420	2720
28	4213-4237	171	6760	4446	2736
29	4238-4262	172	6800	4472	2752
30	4263-4287	173	6840	4498	2768

1	4288-4312	174	6880	4524	2784
2	4313-4337	175	6920	4550	2800
3	4338-4362	176	6960	4576	2816
4	4363-4387	177	7000	4602	2832
5	4388-4412	178	7040	4628	2848
6	4413-4437	179	7080	4654	2864
7	4438-4462	180	7120	4680	2880
8	4463-4487	181	7160	4706	2896
9	4488-4512	182	7200	4732	2912
10	4513-4537	183	7240	4758	2928
11	4538-4562	184	7280	4784	2944
12	4563-4587	185	7320	4810	2960
13	4588-4612	186	7360	4836	2976
14	4613-4637	187	7400	4862	2992
15	4638-4662	188	7440	4888	3008
16	4663-4687	189	7480	4914	3024
17	4688-4712	190	7520	4940	3040
18	4713-4737	191	7560	4966	3056
19	4738-4762	192	7600	4992	3072
20	4763-4787	193	7640	5018	3088
21	4788-4812	194	7680	5044	3104
22	4813-4837	195	7720	5070	3120
23	4838-4862	196	7760	5096	3136
24	4863-4887	197	7800	5122	3152
25	4888-4912	198	7840	5148	3168
26	4913-4937	199	7880	5174	3184
27	4938-4962	200	7920	5200	3200
28	4963-4987	201	7960	5226	3216
29	4988-5012	202	8000	5252	3232
30	5013-5037	203	8040	5278	3248

1	5038-5062	204	8080	5304	3264
2	5063 OR MORE	205	*8120	5330	3280
3	*(THIS FIGURE	SUBJECT TO	SECTION 401(	(A)).]	

4	PART A		
5	<u>HIGHEST</u>	PART B	<u>PART C</u>
6	QUARTERLY	RATE OF	QUALIFYING
7	WAGE	<u>COMPENSATION</u>	WAGES
8	\$ <u>1688-1712</u>	<u>\$70</u>	<u>3391</u>
9	<u>1713-1737</u>	<u>71</u>	3440
10	<u>1738-1762</u>	<u>72</u>	<u>3490</u>
11	<u>1763-1787</u>	<u>73</u>	<u>3539</u>
12	<u>1788-1812</u>	<u>74</u>	<u>3589</u>
13	<u>1813-1837</u>	<u>75</u>	<u>3638</u>
14	<u>1838-1862</u>	<u>76</u>	<u>3688</u>
15	<u>1863-1887</u>	77	<u>3737</u>
16	<u>1888-1912</u>	<u>78</u>	<u>3787</u>
17	<u>1913-1937</u>	<u>79</u>	<u>3836</u>
18	<u>1938-1962</u>	<u>80</u>	<u>3886</u>
19	<u>1963-1987</u>	<u>81</u>	<u>3935</u>
20	<u>1988-2012</u>	<u>82</u>	<u>3985</u>
21	2013-2037	<u>83</u>	4034
22	2038-2062	<u>84</u>	4084
23	2063-2087	<u>85</u>	4133
24	2088-2112	<u>86</u>	4183
25	2113-2137	<u>87</u>	4232
26	2138-2162	<u>88</u>	4282
27	2163-2187	<u>89</u>	4331
28	2188-2212	<u>90</u>	4381
29	2213-2237	<u>91</u>	4430
30	2238-2262	<u>92</u>	4480

1	<u>2263-2287</u>	<u>93</u>	<u>4529</u>
2	2288-2312	<u>94</u>	<u>4579</u>
3	<u>2313-2337</u>	<u>95</u>	4628
4	2338-2362	<u>96</u>	4678
5	<u>2363-2387</u>	<u>97</u>	4727
6	2388-2412	<u>98</u>	4777
7	2413-2437	<u>99</u>	4826
8	2438-2462	100	4876
9	2463-2487	<u>101</u>	<u>4925</u>
10	2488-2512	<u>102</u>	<u>4975</u>
11	<u>2513-2537</u>	<u>103</u>	<u>5024</u>
12	<u>2538-2562</u>	104	<u>5074</u>
13	<u>2563-2587</u>	<u>105</u>	<u>5123</u>
14	<u>2588-2612</u>	<u>106</u>	<u>5173</u>
15	<u>2613-2637</u>	<u>107</u>	<u>5222</u>
16	<u>2638-2662</u>	<u>108</u>	<u>5272</u>
17	<u>2663-2687</u>	<u>109</u>	<u>5321</u>
18	2688-2712	<u>110</u>	<u>5371</u>
19	2713-2737	<u>111</u>	<u>5420</u>
20	2738-2762	112	<u>5470</u>
21	2763-2787	<u>113</u>	<u>5519</u>
22	2788-2812	114	<u>5569</u>
23	2813-2837	<u>115</u>	<u>5618</u>
24	<u>2838-2862</u>	116	<u>5668</u>
25	<u>2863-2887</u>	<u>117</u>	<u>5717</u>
26	2888-2912	<u>118</u>	<u>5767</u>
27	<u>2913-2937</u>	<u>119</u>	<u>5816</u>
28	<u>2938-2962</u>	120	<u>5866</u>
29	<u>2963-2987</u>	121	<u>5915</u>
30	2988-3012	122	<u>5965</u>

1	<u>3013-3037</u>	<u>123</u>	6014
2	<u>3038-3062</u>	124	6064
3	<u>3063-3087</u>	<u>125</u>	<u>6113</u>
4	<u>3088-3112</u>	<u>126</u>	<u>6163</u>
5	<u>3113-3137</u>	<u>127</u>	<u>6212</u>
6	<u>3138-3162</u>	<u>128</u>	<u>6262</u>
7	<u>3163-3187</u>	<u>129</u>	<u>6311</u>
8	<u>3188-3212</u>	<u>130</u>	<u>6361</u>
9	<u>3213-3237</u>	<u>131</u>	<u>6410</u>
10	<u>3238-3262</u>	<u>132</u>	<u>6460</u>
11	<u>3263-3287</u>	<u>133</u>	<u>6509</u>
12	<u>3288-3312</u>	<u>134</u>	<u>6559</u>
13	<u>3313-3337</u>	<u>135</u>	<u>6608</u>
14	<u>3338-3362</u>	<u>136</u>	<u>6658</u>
15	<u>3363-3387</u>	<u>137</u>	<u>6707</u>
16	<u>3388-3412</u>	<u>138</u>	<u>6757</u>
17	<u>3413-3437</u>	<u>139</u>	<u>6806</u>
18	<u>3438-3462</u>	<u>140</u>	<u>6856</u>
19	<u>3463-3487</u>	<u>141</u>	<u>6905</u>
20	<u>3488-3512</u>	142	<u>6955</u>
21	<u>3513-3537</u>	<u>143</u>	7004
22	<u>3538-3562</u>	144	7054
23	<u>3563-3587</u>	<u>145</u>	<u>7103</u>
24	<u>3588-3612</u>	146	<u>7153</u>
25	<u>3613-3637</u>	<u>147</u>	7202
26	<u>3638-3662</u>	148	7252
27	<u>3663-3687</u>	149	<u>7301</u>
28	<u>3688-3712</u>	<u>150</u>	<u>7351</u>
29	<u>3713-3737</u>	<u>151</u>	7400
30	<u>3738-3762</u>	<u>152</u>	7450

1	<u>3763-3787</u>	<u>153</u>	<u>7500</u>
2	<u>3788-3812</u>	<u>154</u>	7549
3	<u>3813-3837</u>	<u>155</u>	<u>7599</u>
4	<u>3838-3862</u>	<u>156</u>	7648
5	<u>3863-3887</u>	<u>157</u>	<u>7698</u>
6	<u>3888-3912</u>	<u>158</u>	7747
7	<u>3913-3937</u>	<u>159</u>	<u>7797</u>
8	<u>3938-3962</u>	<u>160</u>	<u>7846</u>
9	<u>3963-3987</u>	<u>161</u>	<u>7896</u>
10	3988-4012	<u>162</u>	<u>7945</u>
11	4013-4037	<u>163</u>	<u>7995</u>
12	4038-4062	<u>164</u>	8044
13	4063-4087	<u>165</u>	8094
14	4088-4112	<u>166</u>	<u>8143</u>
15	4113-4137	<u>167</u>	<u>8193</u>
16	4138-4162	<u>168</u>	8242
17	4163-4187	<u>169</u>	<u>8292</u>
18	4188-4212	<u>170</u>	<u>8341</u>
19	4213-4237	<u>171</u>	<u>8391</u>
20	4238-4262	<u>172</u>	8440
21	4263-4287	<u>173</u>	8490
22	4288-4312	<u>174</u>	<u>8539</u>
23	4313-4337	<u>175</u>	<u>8589</u>
24	4338-4362	<u>176</u>	<u>8638</u>
25	4363-4387	<u>177</u>	8688
26	4388-4412	<u>178</u>	<u>8737</u>
27	4413-4437	<u>179</u>	<u>8787</u>
28	4438-4462	<u>180</u>	<u>8836</u>
29	4463-4487	<u>181</u>	<u>8886</u>
30	4488-4512	<u>182</u>	<u>8935</u>

1	<u>4513-4537</u>	<u>183</u>	<u>8985</u>
2	<u>4538-4562</u>	<u>184</u>	<u>9034</u>
3	<u>4563-4587</u>	<u>185</u>	<u>9084</u>
4	<u>4588-4612</u>	<u>186</u>	<u>9133</u>
5	4613-4637	<u>187</u>	<u>9183</u>
6	4638-4662	<u>188</u>	<u>9232</u>
7	4663-4687	<u>189</u>	<u>9282</u>
8	4688-4712	<u>190</u>	<u>9331</u>
9	4713-4737	<u>191</u>	<u>9381</u>
10	4738-4762	<u>192</u>	<u>9430</u>
11	4763-4787	<u>193</u>	<u>9480</u>
12	4788-4812	<u>194</u>	<u>9529</u>
13	4813-4837	<u>195</u>	<u>9579</u>
14	4838-4862	<u>196</u>	<u>9628</u>
15	4863-4887	<u>197</u>	<u>9678</u>
16	4888-4912	<u>198</u>	<u>9727</u>
17	<u>4913-4937</u>	<u>199</u>	<u>9777</u>
18	<u>4938-4962</u>	200	<u>9826</u>
19	<u>4963-4987</u>	201	<u>9876</u>
20	<u>4988-5012</u>	202	<u>9925</u>
21	<u>5013-5037</u>	203	<u>9975</u>
22	<u>5038-5062</u>	204	10024
23	<u>5063-5087</u>	205	10074
24	<u>5088-5112</u>	206	<u>10123</u>
25	<u>5113-5137</u>	207	<u>10173</u>
26	<u>5138-5162</u>	208	<u>10222</u>
27	<u>5163-5187</u>	<u>209</u>	<u>10272</u>
28	<u>5188-5212</u>	210	<u>10321</u>
29	<u>5213-5237</u>	<u>211</u>	<u>10371</u>
30	5238-5262	<u>212</u>	<u>10420</u>

1	<u>5263-5287</u>	<u>213</u>	<u>10470</u>
2	<u>5288-5312</u>	214	<u>10519</u>
3	<u>5313-5337</u>	215	<u>10569</u>
4	<u>5338-5362</u>	216	<u>10618</u>
5	<u>5363-5387</u>	217	10668
6	5388-5412	218	<u>10717</u>
7	5413-5437	<u>219</u>	<u>10767</u>
8	5438-5462	220	<u>10816</u>
9	<u>5463-5487</u>	221	<u>10866</u>
10	5488-5512	222	<u>10915</u>
11	<u>5513-5537</u>	223	<u>10965</u>
12	<u>5538-5562</u>	224	<u>11014</u>
13	<u>5563-5587</u>	225	11064
14	<u>5588-5612</u>	226	<u>11113</u>
15	<u>5613-5637</u>	227	<u>11163</u>
16	<u>5638-5662</u>	228	<u>11212</u>
17	<u>5663-5687</u>	229	<u>11262</u>
18	<u>5688-5712</u>	230	<u>11311</u>
19	<u>5713-5737</u>	231	<u>11361</u>
20	<u>5738-5762</u>	232	<u>11410</u>
21	<u>5763-5787</u>	233	<u>11460</u>
22	<u>5788-5812</u>	234	<u>11509</u>
23	<u>5813-5837</u>	235	<u>11559</u>
24	<u>5838-5862</u>	236	<u>11608</u>
25	<u>5863-5887</u>	237	<u>11658</u>
26	<u>5888-5912</u>	238	<u>11707</u>
27	<u>5913-5937</u>	<u>239</u>	<u>11757</u>
28	<u>5938-5962</u>	240	<u>11806</u>
29	<u>5963-5987</u>	241	<u>11856</u>
30	<u>5988-6012</u>	242	<u>11905</u>

1	<u>6013-6037</u>	243	<u>11955</u>
2	<u>6038-6062</u>	244	<u>12004</u>
3	<u>6063-6087</u>	<u>245</u>	<u>12054</u>
4	<u>6088-6112</u>	<u>246</u>	<u>12103</u>
5	<u>6113-6137</u>	<u>247</u>	<u>12153</u>
6	<u>6138-6162</u>	248	<u>12202</u>
7	<u>6163-6187</u>	<u>249</u>	<u>12252</u>
8	6188-6212	<u>250</u>	<u>12301</u>
9	<u>6213-6237</u>	<u>251</u>	<u>12351</u>
10	<u>6238-6262</u>	<u>252</u>	<u>12400</u>
11	6263-6287	<u>253</u>	<u>12450</u>
12	6288-6312	<u>254</u>	<u>12500</u>
13	<u>6313-6337</u>	<u>255</u>	<u>12549</u>
14	<u>6338-6362</u>	<u>256</u>	<u>12599</u>
15	<u>6363-6387</u>	<u>257</u>	<u>12648</u>
16	6388-6412	<u>258</u>	<u>12698</u>
17	6413-6437	<u>259</u>	<u>12747</u>
18	6438-6462	<u>260</u>	<u>12797</u>
19	6463-6487	<u>261</u>	<u>12846</u>
20	<u>6488-6512</u>	262	<u>12896</u>
21	<u>6513-6537</u>	<u>263</u>	<u>12945</u>
22	<u>6538-6562</u>	264	<u>12995</u>
23	<u>6563-6587</u>	<u>265</u>	<u>13044</u>
24	<u>6588-6612</u>	266	<u>13094</u>
25	<u>6613-6637</u>	267	<u>13143</u>
26	<u>6638-6662</u>	268	<u>13193</u>
27	<u>6663-6687</u>	<u>269</u>	<u>13242</u>
28	<u>6688-6712</u>	<u>270</u>	<u>13292</u>
29	<u>6713-6737</u>	<u>271</u>	<u>13341</u>
30	<u>6738-6762</u>	272	<u>13391</u>

1	<u>6763-6787</u>	<u>273</u>	<u>13440</u>
2	<u>6788-6812</u>	274	<u>13490</u>
3	<u>6813-6837</u>	<u>275</u>	<u>13539</u>
4	<u>6838-6862</u>	<u>276</u>	<u>13589</u>
5	<u>6863-6887</u>	<u>277</u>	<u>13638</u>
6	<u>6888-6912</u>	<u>278</u>	<u>13688</u>
7	<u>6913-6937</u>	<u>279</u>	<u>13737</u>
8	<u>6938-6962</u>	<u>280</u>	<u>13787</u>
9	<u>6963-6987</u>	<u>281</u>	<u>13836</u>
10	<u>6988-7012</u>	<u>282</u>	<u>13886</u>
11	<u>7013-7037</u>	<u>283</u>	<u>13935</u>
12	<u>7038-7062</u>	<u>284</u>	<u>13985</u>
13	<u>7063-7087</u>	<u>285</u>	<u>14034</u>
14	7088-7112	<u>286</u>	<u>14084</u>
15	7113-7137	<u>287</u>	<u>14133</u>
16	7138-7162	<u>288</u>	<u>14183</u>
17	7163-7187	<u>289</u>	<u>14232</u>
18	7188-7212	<u>290</u>	<u>14282</u>
19	7213-7237	<u>291</u>	<u>14331</u>
20	7238-7262	<u>292</u>	<u>14381</u>
21	7263-7287	<u>293</u>	<u>14430</u>
22	7288-7312	<u>294</u>	14480
23	7313-7337	<u>295</u>	<u>14529</u>
24	7338-7362	<u>296</u>	<u>14579</u>
25	<u>7363-7387</u>	<u>297</u>	<u>14628</u>
26	7388-7412	<u>298</u>	<u>14678</u>
27	7413-7437	<u>299</u>	<u>14727</u>
28	7438-7462	<u>300</u>	<u>14777</u>
29	7463-7487	<u>301</u>	<u>14826</u>
30	7488-7512	<u>302</u>	<u>14876</u>

1	7513-7537	<u>303</u>	<u>14925</u>
2	7538-7562	<u>304</u>	<u>14975</u>
3	<u>7563-7587</u>	<u>305</u>	<u>15024</u>
4	7588-7612	<u>306</u>	<u>15074</u>
5	7613-7637	<u>307</u>	<u>15123</u>
6	7638-7662	<u>308</u>	<u>15173</u>
7	<u>7663-7687</u>	<u>309</u>	<u>15222</u>
8	7688-7712	<u>310</u>	<u>15272</u>
9	7713-7737	<u>311</u>	<u>15321</u>
10	7738-7762	<u>312</u>	<u>15371</u>
11	7763-7787	<u>313</u>	<u>15420</u>
12	7788-7812	<u>314</u>	<u>15470</u>
13	7813-7837	<u>315</u>	<u>15519</u>
14	7838-7862	<u>316</u>	<u>15569</u>
15	<u>7863-7887</u>	<u>317</u>	<u>15618</u>
16	7888-7912	<u>318</u>	<u>15668</u>
17	<u>7913-7937</u>	<u>319</u>	<u>15717</u>
18	7938-7962	<u>320</u>	<u>15767</u>
19	<u>7963-7987</u>	<u>321</u>	<u>15816</u>
20	<u>7988-8012</u>	<u>322</u>	<u>15866</u>
21	8013-8037	<u>323</u>	<u>15915</u>
22	8038-8062	<u>324</u>	<u>15965</u>
23	8063-8087	<u>325</u>	<u>16014</u>
24	8088-8112	<u>326</u>	<u>16064</u>
25	8113-8137	<u>327</u>	<u>16113</u>
26	8138-8162	<u>328</u>	<u>16163</u>
27	8163-8187	<u>329</u>	<u>16212</u>
28	8188-8212	<u>330</u>	<u>16262</u>
29	8213-8237	<u>331</u>	<u>16311</u>
30	8238-8262	<u>332</u>	<u>16361</u>

1	<u>8263-8287</u>	<u>333</u>	<u>16410</u>
2	8288-8312	<u>334</u>	<u>16460</u>
3	8313-8337	<u>335</u>	<u>16509</u>
4	8338-8362	<u>336</u>	<u>16559</u>
5	<u>8363-8387</u>	<u>337</u>	<u>16608</u>
6	8388-8412	<u>338</u>	<u>16658</u>
7	8413-8437	<u>339</u>	<u>16707</u>
8	8438-8462	340	<u>16757</u>
9	8463-8487	341	<u>16806</u>
10	8488-8512	342	<u>16856</u>
11	<u>8513-8537</u>	<u>343</u>	<u>16905</u>
12	8538-8562	344	<u>16955</u>
13	<u>8563-8587</u>	<u>345</u>	17004
14	8588-8612	346	<u>17054</u>
15	8613-8637	<u>347</u>	<u>17103</u>
16	8638-8662	348	<u>17153</u>
17	<u>8663-8687</u>	<u>349</u>	<u>17202</u>
18	8688-8712	<u>350</u>	<u>17252</u>
19	8713-8737	<u>351</u>	<u>17301</u>
20	8738-8762	352	<u>17351</u>
21	8763-8787	<u>353</u>	<u>17400</u>
22	8788-8812	354	<u>17450</u>
23	8813-8837	355	<u>17500</u>
24	8838-8862	356	<u>17549</u>
25	8863-8887	357	<u>17599</u>
26	8888-8912	<u>358</u>	<u>17648</u>
27	8913-8937	<u>359</u>	<u>17698</u>
28	<u>8938-8962</u>	<u>360</u>	<u>17747</u>
29	<u>8963-8987</u>	<u>361</u>	<u>17797</u>
30	8988-9012	362	<u>17846</u>

1	<u>9013-9037</u>	<u>363</u>	<u>17896</u>
2	<u>9038-9062</u>	<u>364</u>	<u>17945</u>
3	<u>9063-9087</u>	<u>365</u>	<u>17995</u>
4	<u>9088-9112</u>	<u>366</u>	<u>18044</u>
5	<u>9113-9137</u>	<u>367</u>	<u>18094</u>
6	<u>9138-9162</u>	<u>368</u>	<u>18143</u>
7	<u>9163-9187</u>	<u>369</u>	<u>18193</u>
8	<u>9188-9212</u>	<u>370</u>	<u>18242</u>
9	<u>9213-9237</u>	<u>371</u>	<u>18292</u>
10	<u>9238-9262</u>	<u>372</u>	<u>18341</u>
11	<u>9263-9287</u>	<u>373</u>	<u>18391</u>
12	<u>9288-9312</u>	<u>374</u>	<u>18440</u>
13	<u>9313-9337</u>	<u>375</u>	<u>18490</u>
14	<u>9338-9362</u>	<u>376</u>	<u>18539</u>
15	<u>9363-9387</u>	<u>377</u>	<u>18589</u>
16	<u>9388-9412</u>	<u>378</u>	<u>18638</u>
17	<u>9413-9437</u>	<u>379</u>	<u>18688</u>
18	9438-9462	<u>380</u>	<u>18737</u>
19	9463-9487	<u>381</u>	<u>18787</u>
20	<u>9488-9512</u>	<u>382</u>	<u>18836</u>
21	<u>9513-9537</u>	<u>383</u>	<u>18886</u>
22	<u>9538-9562</u>	<u>384</u>	<u>18935</u>
23	<u>9563-9587</u>	<u>385</u>	<u>18985</u>
24	<u>9588-9612</u>	<u>386</u>	<u>19034</u>
25	<u>9613-9637</u>	<u>387</u>	<u>19084</u>
26	<u>9638-9662</u>	<u>388</u>	<u>19133</u>
27	<u>9663-9687</u>	<u>389</u>	<u>19183</u>
28	<u>9688-9712</u>	<u>390</u>	<u>19232</u>
29	<u>9713-9737</u>	<u>391</u>	<u>19282</u>
30	<u>9738-9762</u>	<u>392</u>	<u>19331</u>

1	<u>9763-9787</u>	<u>393</u>	<u>19381</u>
2	<u>9788-9812</u>	<u>394</u>	<u>19430</u>
3	<u>9813-9837</u>	<u>395</u>	<u>19480</u>
4	<u>9838-9862</u>	<u>396</u>	<u>19529</u>
5	<u>9863-9887</u>	<u>397</u>	<u>19579</u>
6	<u>9888-9912</u>	<u>398</u>	<u>19628</u>
7	<u>9913-9937</u>	<u>399</u>	<u>19678</u>
8	<u>9938-9962</u>	400	<u>19727</u>
9	<u>9963-9987</u>	401	<u>19777</u>
10	<u>9988-10012</u>	402	<u>19826</u>
11	<u>10013-10037</u>	403	<u>19876</u>
12	<u>10038-10062</u>	404	<u>19925</u>
13	10063-10087	405	<u>19975</u>
14	10088-10112	406	20024
15	<u>10113-10137</u>	407	20074
16	10138-10162	408	<u>20123</u>
17	10163-10187	409	<u>20173</u>
18	10188-10212	410	<u>20222</u>
19	10213-10237	411	<u>20272</u>
20	<u>10238-10262</u>	412	<u>20321</u>
21	10263-10287	413	<u>20371</u>
22	10288-10312	414	20420
23	<u>10313-10337</u>	415	<u>20470</u>
24	<u>10338-10362</u>	416	<u>20519</u>
25	<u>10363-10387</u>	417	<u>20569</u>
26	10388-10412	418	20618
27	10413-10437	419	20668
28	10438-10462	420	<u>20717</u>
29	10463-10487	421	<u>20767</u>
30	10488-10512	422	<u>20816</u>

1	<u>10513-10537</u>	423	<u>20866</u>
2	<u>10538-10562</u>	424	<u>20915</u>
3	<u>10563-10587</u>	425	<u>20965</u>
4	10588-10612	426	21014
5	<u>10613-10637</u>	427	21064
6	<u>10638-10662</u>	428	<u>21113</u>
7	<u>10663-10687</u>	429	21163
8	<u>10688-10712</u>	<u>430</u>	21212
9	<u>10713-10737</u>	431	21262
10	<u>10738-10762</u>	432	<u>21311</u>
11	<u>10763-10787</u>	433	<u>21361</u>
12	<u>10788-10812</u>	434	21410
13	<u>10813-10837</u>	<u>435</u>	21460
14	<u>10838-10862</u>	436	<u>21509</u>
15	<u>10863-10887</u>	437	<u>21559</u>
16	<u>10888-10912</u>	438	21608
17	<u>10913-10937</u>	439	21658
18	<u>10938-10962</u>	440	21707
19	<u>10963-10987</u>	441	<u>21757</u>
20	<u>10988-11012</u>	442	<u>21806</u>
21	<u>11013-11037</u>	443	<u>21856</u>
22	<u>11038-11062</u>	444	<u>21905</u>
23	<u>11063-11087</u>	445	<u>21955</u>
24	<u>11088-11112</u>	446	22004
25	<u>11113-11137</u>	447	22054
26	<u>11138-11162</u>	448	22103
27	<u>11163-11187</u>	449	22153
28	<u>11188-11212</u>	<u>450</u>	22202
29	<u>11213-11237</u>	<u>451</u>	22252
30	<u>11238-11262</u>	<u>452</u>	22301

1	<u>11263-11287</u>	<u>453</u>	<u>22351</u>
2	<u>11288-11312</u>	454	22400
3	<u>11313-11337</u>	455	22450
4	<u>11338-11362</u>	456	<u>22500</u>
5	<u>11363-11387</u>	457	<u>22549</u>
6	<u>11388-11412</u>	458	<u>22599</u>
7	<u>11413-11437</u>	459	22648
8	<u>11438-11462</u>	460	<u>22698</u>
9	<u>11463-11487</u>	461	22747
10	<u>11488-11512</u>	462	<u>22797</u>
11	<u>11513-11537</u>	463	22846
12	<u>11538-11562</u>	464	<u>22896</u>
13	<u>11563-11587</u>	465	<u>22945</u>
14	<u>11588-11612</u>	466	<u>22995</u>
15	<u>11613-11637</u>	467	23044
16	<u>11638-11662</u>	468	<u>23094</u>
17	<u>11663-11687</u>	469	<u>23143</u>
18	<u>11688-11712</u>	470	<u>23193</u>
19	<u>11713-11737</u>	471	23242
20	<u>11738-11762</u>	472	<u>23292</u>
21	<u>11763-11787</u>	473	<u>23341</u>
22	<u>11788-11812</u>	474	<u>23391</u>
23	<u>11813-11837</u>	475	23440
24	<u>11838-11862</u>	476	23490
25	<u>11863-11887</u>	477	<u>23539</u>
26	<u>11888-11912</u>	478	<u>23589</u>
27	<u>11913-11937</u>	<u>479</u>	23638
28	<u>11938-11962</u>	480	23688
29	<u>11963-11987</u>	481	23737
30	<u>11988-12012</u>	482	23787

1	<u>12013-12037</u>	483	<u>23836</u>
2	<u>12038-12062</u>	484	<u>23886</u>
3	<u>12063-12087</u>	485	<u>23935</u>
4	<u>12088-12112</u>	486	<u>23985</u>
5	<u>12113-12137</u>	487	24034
6	<u>12138-12162</u>	488	24084
7	<u>12163-12187</u>	489	<u>24133</u>
8	<u>12188-12212</u>	<u>490</u>	24183
9	<u>12213-12237</u>	<u>491</u>	24232
10	<u>12238-12262</u>	492	24282
11	<u>12263-12287</u>	<u>493</u>	<u>24331</u>
12	<u>12288-12312</u>	494	<u>24381</u>
13	<u>12313-12337</u>	<u>495</u>	24430
14	<u>12338-12362</u>	<u>496</u>	24480
15	<u>12363-12387</u>	<u>497</u>	<u>24529</u>
16	<u>12388-12412</u>	<u>498</u>	<u>24579</u>
17	12413-12437	<u>499</u>	24628
18	12438-12462	<u>500</u>	24678
19	12463-12487	<u>501</u>	24727
20	12488-12512	<u>502</u>	<u>24777</u>
21	12513-12537	<u>503</u>	24826
22	<u>12538-12562</u>	<u>504</u>	24876
23	12563-12587	<u>505</u>	<u>24925</u>
24	12588-12612	<u>506</u>	<u>24975</u>
25	12613-12637	<u>507</u>	<u>25024</u>
26	12638-12662	<u>508</u>	<u>25074</u>
27	12663-12687	<u>509</u>	<u>25123</u>
28	<u>12688-12712</u>	<u>510</u>	<u>25173</u>
29	<u>12713-12737</u>	<u>511</u>	<u>25222</u>
30	<u>12738-12762</u>	512	25272

1	<u>12763-12787</u>	<u>513</u>	<u>25321</u>
2	<u>12788-12812</u>	<u>514</u>	<u>25371</u>
3	<u>12813-12837</u>	515	<u>25420</u>
4	<u>12838-12862</u>	<u>516</u>	<u>25470</u>
5	<u>12863-12887</u>	<u>517</u>	<u>25519</u>
6	<u>12888-12912</u>	<u>518</u>	<u>25569</u>
7	<u>12913-12937</u>	<u>519</u>	<u>25618</u>
8	<u>12938-12962</u>	<u>520</u>	<u>25668</u>
9	<u>12963-12987</u>	<u>521</u>	<u>25717</u>
10	<u>12988-13012</u>	522	<u>25767</u>
11	<u>13013-13037</u>	<u>523</u>	<u>25816</u>
12	<u>13038-13062</u>	<u>524</u>	<u>25866</u>
13	<u>13063-13087</u>	<u>525</u>	<u>25915</u>
14	<u>13088-13112</u>	<u>526</u>	<u>25965</u>
15	<u>13113-13137</u>	<u>527</u>	<u>26014</u>
16	<u>13138-13162</u>	<u>528</u>	26064
17	<u>13163-13187</u>	<u>529</u>	<u>26113</u>
18	<u>13188-13212</u>	<u>530</u>	<u>26163</u>
19	<u>13213-13237</u>	<u>531</u>	<u>26212</u>
20	<u>13238-13262</u>	<u>532</u>	<u>26262</u>
21	<u>13263-13287</u>	<u>533</u>	<u>26311</u>
22	<u>13288-13312</u>	<u>534</u>	<u>26361</u>
23	<u>13313-13337</u>	<u>535</u>	26410
24	<u>13338-13362</u>	<u>536</u>	26460
25	<u>13363-13387</u>	<u>537</u>	<u>26509</u>
26	<u>13388-13412</u>	<u>538</u>	<u>26559</u>
27	<u>13413-13437</u>	<u>539</u>	26608
28	<u>13438-13462</u>	540	<u>26658</u>
29	<u>13463-13487</u>	541	26707
30	<u>13488-13512</u>	542	<u>26757</u>

1	<u>13513-13537</u>	<u>543</u>	<u>26806</u>
2	<u>13538-13562</u>	544	<u>26856</u>
3	<u>13563-13587</u>	<u>545</u>	<u>26905</u>
4	<u>13588-13612</u>	<u>546</u>	<u>26955</u>
5	<u>13613-13637</u>	<u>547</u>	27004
6	<u>13638-13662</u>	<u>548</u>	<u>27054</u>
7	<u>13663-13687</u>	<u>549</u>	<u>27103</u>
8	<u>13688-13712</u>	<u>550</u>	<u>27153</u>
9	<u>13713-13737</u>	<u>551</u>	27202
10	<u>13738-13762</u>	<u>552</u>	<u>27252</u>
11	<u>13763-13787</u>	<u>553</u>	<u>27301</u>
12	<u>13788-13812</u>	<u>554</u>	<u>27351</u>
13	<u>13813-13837</u>	<u>555</u>	27400
14	<u>13838-13862</u>	<u>556</u>	27450
15	<u>13863-13887</u>	<u>557</u>	<u>27500</u>
16	<u>13888-13912</u>	<u>558</u>	<u>27549</u>
17	<u>13913-13937</u>	<u>559</u>	<u>27599</u>
18	<u>13938-13962</u>	<u>560</u>	27648
19	<u>13963-13987</u>	<u>561</u>	<u>27698</u>
20	<u>13988-14012</u>	<u>562</u>	<u>27747</u>
21	<u>14013-14037</u>	<u>563</u>	<u>27797</u>
22	14038-14062	<u>564</u>	<u>27846</u>
23	14063-14087	<u>565</u>	<u>27896</u>
24	14088-14112	<u>566</u>	<u>27945</u>
25	14113-14137	<u>567</u>	<u>27995</u>
26	14138-14162	<u>568</u>	28044
27	14163-14187	<u>569</u>	<u>28094</u>
28	14188-14212	<u>570</u>	<u>28143</u>
29	14213-14237	<u>571</u>	<u>28193</u>
30	14238-14262	<u>572</u>	28242

## <u>14263 OR MORE</u> <u>573</u> <u>AMOUNT REQUIRED UNDER</u>

2

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## SECTION 401(A)(2)

3 (2) (I) THE TABLE SPECIFIED FOR THE DETERMINATION OF RATE AND AMOUNT OF BENEFITS SHALL BE EXTENDED OR CONTRACTED ANNUALLY, 4 5 AUTOMATICALLY BY REGULATIONS PROMULGATED BY THE SECRETARY. THE TABLE SHALL BE EXTENDED OR CONTRACTED IN ACCORDANCE WITH THE 6 7 FOLLOWING [PROCEDURE: FOR CALENDAR YEAR ONE THOUSAND NINE 8 HUNDRED SEVENTY-TWO AND FOR ALL SUBSEQUENT CALENDAR YEARS, TO A 9 POINT WHERE THE MAXIMUM WEEKLY BENEFIT RATE SHALL EQUAL SIXTY-10 SIX AND TWO-THIRDS PER CENTUM OF THE AVERAGE WEEKLY WAGE FOR THE THIRTY-SIX-MONTH PERIOD ENDING JUNE 30 PRECEDING EACH CALENDAR 11 YEAR. IF THE MAXIMUM WEEKLY BENEFIT RATE IS NOT A MULTIPLE OF 12 13 ONE DOLLAR (\$1), IT SHALL BE ROUNDED TO THE NEXT LOWER MULTIPLE 14 OF ONE DOLLAR (\$1): PROVIDED, HOWEVER, THAT EFFECTIVE WITH BENEFIT YEARS BEGINNING THE FIRST SUNDAY AT LEAST THIRTY DAYS 15 16 AFTER THE EFFECTIVE DATE OF THIS AMENDATORY ACT, THE PER CENTUM STATED IN THIS PARAGRAPH FOR ESTABLISHING THE MAXIMUM WEEKLY 17 18 BENEFIT RATE SHALL BE SIXTY-TWO AND TWO-THIRDS PER CENTUM FOR 19 THE REMAINDER OF CALENDAR YEAR ONE THOUSAND NINE HUNDRED 20 SEVENTY-FOUR, SIXTY-FOUR AND TWO-THIRDS PER CENTUM FOR THE CALENDAR YEAR ONE THOUSAND NINE HUNDRED SEVENTY-FIVE, AND SIXTY-21 SIX AND TWO-THIRDS PER CENTUM FOR THE CALENDAR YEAR ONE THOUSAND 22 23 NINE HUNDRED SEVENTY-SIX AND FOR ALL SUBSEQUENT CALENDAR 24 YEARS.]:

25 (A) THE TABLE SHALL BE EXTENDED OR CONTRACTED TO A POINT 26 WHERE THE MAXIMUM WEEKLY BENEFIT RATE SHALL EQUAL SIXTY-SIX AND TWO-THIRDS PER CENTUM (66 2/3%) OF THE AVERAGE WEEKLY WAGE FOR 27 28 THE THIRTY-SIX-MONTH PERIOD ENDING JUNE 30 PRECEDING EACH 29 CALENDAR YEAR. IF THE MAXIMUM WEEKLY BENEFIT RATE IS NOT A MULTIPLE OF ONE DOLLAR (\$1), IT SHALL BE ROUNDED TO THE NEXT 30

- 78 -

1	<u>lower multiple of one dollar (\$1).</u>
2	(B) WHEN IT IS NECESSARY TO EXTEND THE TABLE, IT SHALL BE
3	DONE IN ACCORDANCE WITH THE FOLLOWING PROCEDURE:
4	(I) THE WORDS "OR MORE" SHALL BE DELETED FROM THE LAST LINE
5	UNDER PART A, AND AN AMOUNT TWENTY-FOUR DOLLARS (\$24) GREATER
6	THAN THE FIRST ENTRY IN THAT LINE SHALL BE SUBSTITUTED THEREFOR.
7	THE WORDS "AMOUNT REQUIRED UNDER SECTION 401(A)(2)" SHALL BE
8	DELETED FROM THE LAST LINE UNDER PART C.
9	(II) PART A SHALL BE EXTENDED AS MUCH AS NECESSARY BY ADDING
10	TWENTY-FIVE DOLLARS (\$25) TO EACH AMOUNT OF THE PRECEDING LINE.
11	AT THE POINT WHERE THE ENTRY IN PART B EQUALS SIXTY-SIX AND TWO-
12	THIRDS PER CENTUM (66 2/3%) OF THE AVERAGE WEEKLY WAGE, THE
13	FIRST ENTRY IN PART A SHALL CONSIST OF AN AMOUNT TWENTY-FIVE
14	DOLLARS (\$25) GREATER THAN THE SMALLER AMOUNT IN THE PRECEDING
15	LINE, AND THE WORDS "OR MORE" SHALL BE ADDED.
16	(III) PART B SHALL BE EXTENDED IN INCREMENTS OF ONE DOLLAR
17	(\$1) UNTIL THAT POINT IS REACHED WHERE THE AMOUNT IS EQUAL TO
18	SIXTY-SIX AND TWO-THIRDS PER CENTUM (66 2/3%) OF THE AVERAGE
19	WEEKLY WAGE.
20	(IV) PART C SHALL BE EXTENDED TO THE POINT WHERE, UNDER PART
21	B, THE AMOUNT IS EQUAL TO SIXTY-SIX AND TWO-THIRDS PER CENTUM
22	(66 2/3%) OF THE AVERAGE WEEKLY WAGE.
23	(A) THE AMOUNT ON EACH LINE IN PART C OTHER THAN THE LAST
24	LINE SHALL BE DERIVED FROM THE FIRST ENTRY ON THE SAME LINE IN
25	PART A, IN ACCORDANCE WITH THE FOLLOWING FORMULA:
26	(FIRST ENTRY IN PART A PLUS TWENTY-FOUR DOLLARS (\$24)) X 100
27	DIVIDED BY FIFTY AND ONE-HALF (50.5)
28	IF THE AMOUNT DETERMINED BY THIS FORMULA IS NOT AN EVEN
29	MULTIPLE OF ONE DOLLAR (\$1) IT SHALL BE ROUNDED TO THE NEXT
30	HIGHER MULTIPLE OF ONE DOLLAR (\$1).

- 79 -

1 (B) THE LAST LINE IN PART C SHALL CONTAIN THE WORDS "AMOUNT 2 REQUIRED UNDER SECTION 401(A)(2)."

3 (C) WHEN IT IS NECESSARY TO CONTRACT THE TABLE, IT SHALL BE
4 DONE BY DELETING ALL LINES FOLLOWING THAT IN WHICH THE AMOUNT IN
5 PART B IS SIXTY-SIX AND TWO-THIRDS PER CENTUM (66 2/3%) OF THE
6 AVERAGE WEEKLY WAGE, SUBSTITUTING THE WORDS "OR MORE" FOR THE
7 HIGHER AMOUNT UNDER PART A ON THAT LINE AND SUBSTITUTING THE
8 WORDS "AMOUNT REQUIRED UNDER SECTION 401(A)(2)" FOR THE AMOUNT
9 UNDER PART C ON THAT LINE.

10 (D) THE TABLE SPECIFIED FOR THE DETERMINATION OF RATE AND 11 AMOUNT OF BENEFITS AS SO EXTENDED OR CONTRACTED SHALL BE 12 EFFECTIVE ONLY FOR THOSE CLAIMANTS WHOSE BENEFIT YEARS BEGIN ON 13 OR AFTER THE FIRST DAY OF JANUARY OF SUCH CALENDAR YEAR.

(II) FOR THE PURPOSE OF DETERMINING THE MAXIMUM WEEKLY 14 BENEFIT RATE, THE PENNSYLVANIA AVERAGE WEEKLY WAGE IN COVERED 15 EMPLOYMENT SHALL BE COMPUTED ON THE BASIS OF THE AVERAGE ANNUAL 16 TOTAL WAGES REPORTED (IRRESPECTIVE OF THE LIMIT ON THE AMOUNT OF 17 18 WAGES SUBJECT TO CONTRIBUTIONS) FOR THE THIRTY-SIX-MONTH PERIOD ENDING JUNE 30 (DETERMINED BY DIVIDING THE TOTAL WAGES REPORTED 19 20 FOR THE THIRTY-SIX-MONTH PERIOD BY THREE) AND THIS AMOUNT SHALL BE DIVIDED BY THE AVERAGE MONTHLY NUMBER OF COVERED WORKERS 21 (DETERMINED BY DIVIDING THE TOTAL COVERED EMPLOYMENT REPORTED 22 23 FOR THE SAME THIRTY-SIX-MONTH PERIOD BY THIRTY-SIX) TO DETERMINE 24 THE AVERAGE ANNUAL WAGE. THE AVERAGE ANNUAL WAGE THUS OBTAINED 25 SHALL BE DIVIDED BY FIFTY-TWO AND THE AVERAGE WEEKLY WAGE THUS 26 DETERMINED ROUNDED TO THE NEAREST CENT.

[(III) NOTWITHSTANDING THE PROVISIONS OF SUBCLAUSE (I), FOR THE CALENDAR YEAR 2012, THE MAXIMUM WEEKLY BENEFIT RATE SHALL BE FROZEN AT THE RATE CALCULATED FOR CALENDAR YEAR 2011. THEREAFTER, THE MAXIMUM WEEKLY BENEFIT RATE ESTABLISHED:

- 80 -

(A) FOR CALENDAR YEAR 2013, SHALL BE NO GREATER THAN A ONE
 PER CENTUM (1%) INCREASE ABOVE THE CALENDAR YEAR 2012 RATE.

3 (B) FOR CALENDAR YEAR 2014, SHALL BE NO GREATER THAN A ONE
4 AND ONE-TENTH PER CENTUM (1.1%) INCREASE ABOVE THE CALENDAR YEAR
5 2013 RATE.

6 (C) FOR CALENDAR YEAR 2015, SHALL BE NO GREATER THAN A ONE
7 AND TWO-TENTHS PER CENTUM (1.2%) INCREASE ABOVE THE CALENDAR
8 YEAR 2014 RATE.

9 (D) FOR CALENDAR YEAR 2016, SHALL BE NO GREATER THAN A ONE 10 AND THREE-TENTHS PER CENTUM (1.3%) INCREASE ABOVE THE CALENDAR 11 YEAR 2015 RATE.

12 (E) FOR CALENDAR YEAR 2017, SHALL BE NO GREATER THAN ONE AND 13 FOUR-TENTHS PER CENTUM (1.4%) INCREASE ABOVE THE CALENDAR YEAR 14 2016 RATE.

15 (F) FOR CALENDAR YEAR 2018, SHALL BE NO GREATER INCREASE 16 THAN ONE AND FIVE-TENTHS PER CENTUM (1.5%) INCREASE ABOVE THE 17 CALENDAR YEAR 2017 RATE.

18 THE LIMITATIONS INSTITUTED FOR CALENDAR YEARS 2013 THROUGH 2018 19 SHALL EXPIRE ON THE EARLIER TO OCCUR OF DECEMBER 31, 2018, OR 20 THE LAST DAY OF THE CALENDAR YEAR IN WHICH THE UNEMPLOYMENT 21 COMPENSATION TRUST FUND DOES NOT HAVE AN OUTSTANDING SOLVENCY-22 BASED DEBT TO THE UNITED STATES GOVERNMENT.

(IV) IF THE CHANGE IMPLEMENTED BY THE FREEZE IN CALENDAR
YEAR 2012 IS DETERMINED BY THE DEPARTMENT, IN AN OFFICIAL NOTICE
TO THE GENERAL ASSEMBLY, TO RESULT IN THE LOSS OF FUNDS UNDER
THE AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (PUBLIC LAW
111-5, 123 STAT. 115), THE SCHEDULE UNDER SUBCLAUSE (III) SHALL
OCCUR ONE YEAR LATER AND THE EXPIRATION OF THE LIMITATIONS SET
FORTH IN SUBCLAUSE (III) SHALL OCCUR ONE YEAR LATER.]

30 (III) NOTWITHSTANDING SUBCLAUSE (I), IF THE MAXIMUM WEEKLY

- 81 -

BENEFIT RATE DETERMINED UNDER SUBCLAUSE (I) IS GREATER THAN FIVE 1 2 HUNDRED SEVENTY-THREE DOLLARS (\$573) THE MAXIMUM WEEKLY BENEFIT 3 RATE SHALL BE SUBJECT TO THE FOLLOWING LIMITATIONS: (A) FOR CALENDAR YEARS 2013 THROUGH 2019 THE MAXIMUM WEEKLY 4 BENEFIT RATE SHALL BE FIVE HUNDRED SEVENTY-THREE DOLLARS (\$573). 5 6 (B) FOR EACH CALENDAR YEAR 2020 THROUGH 2023 THE MAXIMUM 7 WEEKLY BENEFIT RATE MAY INCREASE FROM YEAR TO YEAR BY AN AMOUNT 8 THAT IS NO MORE THAN EIGHT PER CENTUM (8%) OF THE MAXIMUM WEEKLY 9 BENEFIT RATE FOR THE PRECEDING YEAR. 10 (C) IF THE MAXIMUM WEEKLY BENEFIT RATE DETERMINED UNDER THIS SUBCLAUSE IS NOT AN EVEN MULTIPLE OF ONE DOLLAR (\$1), IT SHALL 11 BE ROUNDED TO THE NEXT LOWER MULTIPLE OF ONE DOLLAR (\$1). 12 \* \* \* 13 SECTION 12. SECTION 601(A) OF THE ACT, AMENDED JULY 21, 1983 14 (P.L.68, NO.30), IS AMENDED TO READ: 15 16 SECTION 601. UNEMPLOYMENT COMPENSATION FUND.--(A) THERE IS HEREBY CREATED A SPECIAL FUND SEPARATE AND APART FROM ALL PUBLIC 17 18 MONEYS OR FUNDS OF THIS COMMONWEALTH TO BE KNOWN AS THE 19 UNEMPLOYMENT COMPENSATION FUND. ALL CONTRIBUTIONS PAID BY 20 EMPLOYERS AND EMPLOYES, TOGETHER WITH PENALTIES AND INTEREST THEREON, RECEIVED OR COLLECTED BY THE DEPARTMENT FROM EMPLOYERS 21 22 UNDER THE PROVISIONS OF THIS ACT, EXCEPT CONTRIBUTIONS WHICH ARE 23 TO BE PAID INTO THE REEMPLOYMENT FUND AS PROVIDED IN SECTION 24 301.4(E), SUCH PENALTIES AND INTEREST WHICH ARE TO BE PAID INTO 25 THE SPECIAL ADMINISTRATION FUND AS PROVIDED IN SECTION 601.1 AND TAXES COLLECTED UNDER SECTION 301.6 OF THIS ACT WHICH ARE TO BE 26 27 PAID INTO THE [INTEREST] DEBT SERVICE FUND AS PROVIDED IN 28 SECTION 601.2, SHALL BE PAID INTO THE UNEMPLOYMENT COMPENSATION 29 FUND, AND SHALL BE CREDITED BY THE DEPARTMENT TO A LEDGER 30 ACCOUNT TO BE KNOWN AS THE EMPLOYERS' CONTRIBUTION ACCOUNT.

- 82 -

1 [INTEREST] CONTRIBUTIONS WHICH ARE TO BE PAID INTO THE

2 REEMPLOYMENT FUND AS PROVIDED IN SECTION 301.4(E), INTEREST AND 3 PENALTIES WHICH ARE TO BE CREDITED TO THE SPECIAL ADMINISTRATION FUND AND TAXES COLLECTED UNDER SECTION 301.6 MAY BE TEMPORARILY 4 HELD IN THE EMPLOYERS' CONTRIBUTION ACCOUNT SOLELY FOR CLEARANCE 5 PURPOSES PRIOR TO TRANSFER TO THE REEMPLOYMENT FUND, THE SPECIAL 6 ADMINISTRATION FUND OR [INTEREST] THE DEBT SERVICE FUND AND 7 8 WHILE SO HELD IN THE EMPLOYERS' CONTRIBUTION ACCOUNT SHALL NOT 9 BE DEEMED A PART OF THE UNEMPLOYMENT COMPENSATION FUND. ALL 10 MONEYS FROM TIME TO TIME RECEIVED AND CREDITED TO THE EMPLOYERS' CONTRIBUTION ACCOUNT (EXCLUSIVE OF REFUNDS MADE UNDER SECTION 11 311, CONTRIBUTIONS TRANSFERRED TO THE REEMPLOYMENT FUND PURSUANT 12 13 TO SECTION 301.4(E) AND INTEREST AND PENALTIES TRANSFERRED AS HEREIN PROVIDED TO THE SPECIAL ADMINISTRATION FUND AND TAXES 14 TRANSFERRED TO THE [INTEREST] <u>DEBT SERVICE</u> FUND) SHALL BE PAID 15 16 PROMPTLY BY THE DEPARTMENT INTO THE UNEMPLOYMENT COMPENSATION FUND, EXCEPT AS OTHERWISE PROVIDED IN SECTION 605 OF THIS ACT. 17 18 ALL MONEYS CREDITED TO THIS COMMONWEALTH'S ACCOUNT IN THE 19 UNEMPLOYMENT COMPENSATION FUND PURSUANT TO SECTION 903 OF THE FEDERAL SOCIAL SECURITY ACT (42 U.S.C. § 1103) SHALL BE INCLUDED 20 IN THE UNEMPLOYMENT COMPENSATION FUND. 21

22 \* \* \*

23 SECTION 13. SECTION 601.2 OF THE ACT, AMENDED JULY 1, 1989 24 (P.L.107, NO.22), IS AMENDED TO READ:

25 SECTION 601.2. [INTEREST] <u>DEBT SERVICE</u> FUND.--(A) THERE IS 26 HEREBY ESTABLISHED A SEPARATE ACCOUNT IN THE STATE TREASURY, TO 27 BE KNOWN AS THE [INTEREST] <u>DEBT SERVICE</u> FUND. ALL TAXES 28 COLLECTED UNDER SECTION 301.6 OF THIS ACT SHALL BE PAID INTO THE 29 [INTEREST] <u>DEBT SERVICE</u> FUND. THE MONEYS IN THIS FUND SHALL BE 30 USED IN THE FOLLOWING PRIORITY ORDER AND SUCH FUNDS RECEIVED ARE

- 83 -

1 HEREBY APPROPRIATED FOR ALL OF THE FOLLOWING PURPOSES:

2 (1) [FOR TRANSFER TO THE GENERAL FUND FOR REPAYMENT OF LOANS
3 PURSUANT TO SUBSECTION (C) OR FOR TRANSFER TO THE GENERAL FUND
4 PURSUANT TO SUBSECTIONS (F) AND (G).] FOR PAYMENT OF BOND

5 OBLIGATIONS AND BOND ADMINISTRATIVE EXPENSES; FOR REPLENISHMENT

6 OF BOND RESERVES; FOR MAINTENANCE OF DEBT SERVICE RESERVES IN AN

7 AMOUNT THE DEPARTMENT, WITH APPROVAL BY THE OFFICE OF THE

8 BUDGET, DETERMINES NECESSARY TO MAINTAIN AN ADEQUATE DEBT\_

9 SERVICE COVERAGE RATIO; AND FOR EARLY, OPTIONAL, MANDATORY OR

10 OTHER REFUNDINGS, REDEMPTIONS OR PURCHASES OF OUTSTANDING BONDS

11 UNDER ARTICLE XIV OF THIS ACT.

12 (2) FOR THE PAYMENT OF ANNUAL INTEREST OBLIGATIONS ASSESSED13 UNDER TITLE XII OF THE SOCIAL SECURITY ACT.

14 (3) [REPAYMENT] FOR REPAYMENT OF OUTSTANDING INTEREST-15 BEARING ADVANCES RECEIVED UNDER TITLE XII OF THE SOCIAL SECURITY 16 ACT.

[(4) UNEMPLOYMENT COMPENSATION PAYMENTS UNDER THIS ACT. 17 18 (B) WHENEVER THE GOVERNOR SHALL ASCERTAIN THAT THE CASH BALANCE AND CURRENT ESTIMATED RECEIPTS OF THE INTEREST FUND 19 20 SHALL BE INSUFFICIENT AT ANY TIME DURING ANY STATE FISCAL YEAR TO MEET PROMPTLY THE EXPENSES OF THE COMMONWEALTH FROM SUCH 21 22 FUND, AND THE FUND WILL HAVE ADEQUATE FUNDS AVAILABLE TO MEET 23 SUCH EXPENSES AND OTHER ANTICIPATED EXPENSES PRIOR TO THE 24 COMPLETION OF THE FISCAL YEAR, THE STATE TREASURER IS HEREBY 25 AUTHORIZED AND DIRECTED, FROM TIME TO TIME DURING SUCH STATE 26 FISCAL YEAR, TO TRANSFER FROM THE GENERAL FUND TO THE INTEREST 27 FUND SUCH SUMS AS THE GOVERNOR DIRECTS. ANY SUMS SO TRANSFERRED 28 SHALL BE AVAILABLE ONLY FOR THE PURPOSES FOR WHICH THE FUND TO 29 WHICH THEY ARE TRANSFERRED IS APPROPRIATED BY LAW. SUCH 30 TRANSFERS SHALL BE MADE HEREUNDER UPON WARRANT OF THE STATE

- 84 -

1 TREASURER UPON REQUISITION OF THE GOVERNOR.

(C) IN ORDER TO REIMBURSE THE GENERAL FUND FOR MONEYS
TRANSFERRED FROM SUCH FUND UNDER SUBSECTION (B), THERE SHALL BE
TRANSFERRED MONEYS TO SUCH FUND FROM THE INTEREST FUND IN SUCH
AMOUNTS AND TIMES AS THE GOVERNOR SHALL DIRECT, BUT IN NO EVENT
LATER THAN THIRTY (30) DAYS AFTER THE END OF SUCH STATE FISCAL
YEAR. SUCH RETRANSFERS SHALL BE MADE UPON WARRANT OF THE STATE
TREASURER UPON REQUISITION OF THE GOVERNOR.

9 (D) ANY AMOUNT OF MONEYS REMAINING IN THIS FUND AT THE END 10 OF THE CALENDAR YEAR AFTER THE INTEREST OBLIGATIONS, FOR THE 11 CALENDAR YEAR, UNDER TITLE XII OF THE SOCIAL SECURITY ACT HAVE 12 BEEN MET MAY BE USED AS A VOLUNTARY REPAYMENT AS PRESCRIBED BY 13 SECTION 1202(B)(6)(A) OF THE SOCIAL SECURITY ACT, TO REDUCE THE 14 BALANCE OF ANY OUTSTANDING INTEREST-BEARING ADVANCES RECEIVED 15 UNDER TITLE XII OF THE SOCIAL SECURITY ACT.]

16 <u>(4) FOR TRANSFER TO THE UNEMPLOYMENT COMPENSATION FUND</u>
17 <u>PURSUANT TO SUBSECTION (B), FOR PAYMENT OF COMPENSATION TO</u>
18 INDIVIDUALS.

[(E) EXCEPT AS MAY BE PROVIDED IN SUBSECTIONS (F) AND (G),
ANY] (B) ANY AMOUNT OF MONEYS REMAINING IN THIS FUND AT THE END
OF [THE] <u>A</u> CALENDAR YEAR [IN WHICH THE OUTSTANDING BALANCE OF
INTEREST-BEARING ADVANCE UNDER TITLE XII OF THE SOCIAL SECURITY
ACT IS ZERO] SHALL BE TRANSFERRED TO THE UNEMPLOYMENT
COMPENSATION FUND AND CREDITED TO THE EMPLOYERS' CONTRIBUTION
ACCOUNT AS SPECIFIED IN SECTION 601[.

(F) SUBSEQUENT TO THE REPAYMENT OF ALL INDEBTEDNESS AS
DESCRIBED IN THIS SECTION, THE SUM OF FORTY-ONE MILLION DOLLARS
(\$41,000,000) IS HEREBY TRANSFERRED FROM THE INTEREST FUND TO
THE GENERAL FUND. MONEYS REMAINING IN THE INTEREST FUND AFTER
THIS TRANSFER SHALL BE TRANSFERRED TO THE UNEMPLOYMENT

- 85 -

1 COMPENSATION FUND AS PROVIDED IN SUBSECTION (E).

2 THE SUM OF ELEVEN MILLION SEVEN HUNDRED THOUSAND DOLLARS (G) 3 (\$11,700,000) IS HEREBY TRANSFERRED FROM THE INTEREST FUND TO THE GENERAL FUND. MONEYS REMAINING IN THE INTEREST FUND AFTER 4 THIS TRANSFER SHALL BE TRANSFERRED TO THE UNEMPLOYMENT 5 COMPENSATION FUND AS PROVIDED IN SUBSECTION (E).] IF THE 6 7 FOLLOWING REQUIREMENTS ARE MET: 8 (1) THE BALANCE OF INTEREST-BEARING ADVANCES UNDER TITLE XII OF THE SOCIAL SECURITY ACT IS ZERO AT THE END OF THAT YEAR; 9 10 (2) NO INTEREST ON ADVANCES SHALL BE DUE IN THE FOLLOWING YEAR; AND 11 (3) THERE ARE NO OUTSTANDING BOND OBLIGATIONS AND BOND 12 13 ADMINISTRATION EXPENSES UNDER ARTICLE XIV OF THIS ACT AND NO 14 SUCH OBLIGATIONS AND EXPENSES WILL BE DUE IN THE FOLLOWING YEAR. 15 (C) INVESTMENT.--PENDING APPLICATION FOR THE PURPOSES AUTHORIZED, MONEYS HELD OR DEPOSITED BY THE STATE TREASURER IN 16 THE DEBT SERVICE FUND MAY BE INVESTED OR REINVESTED AS ARE OTHER 17 18 FUNDS IN THE CUSTODY OF THE STATE TREASURER IN THE MANNER 19 PROVIDED BY LAW. ALL EARNINGS RECEIVED FROM THE INVESTMENT OR DEPOSIT OF MONEYS SHALL BE PAID INTO THE STATE TREASURY TO THE 20 CREDIT OF THE DEBT SERVICE FUND. 21 22 SECTION 14. THE ACT IS AMENDED BY ADDING A SECTION TO READ: 23 SECTION 601.5. REEMPLOYMENT FUND.--(A) THERE IS HEREBY 24 ESTABLISHED A RESTRICTED ACCOUNT IN THE STATE TREASURY TO BE 25 KNOWN AS THE REEMPLOYMENT FUND. 26 (B) MONEYS IN THE REEMPLOYMENT FUND SHALL CONSIST OF 27 CONTRIBUTIONS DEPOSITED INTO THE FUND PURSUANT TO SECTION 28 <u>301.4(E).</u> 29 (C) MONEYS IN THE REEMPLOYMENT FUND ARE HEREBY APPROPRIATED, UPON APPROVAL OF THE GOVERNOR, TO THE DEPARTMENT FOR THE 30

- 86 -

1 FOLLOWING PURPOSES: 2 (1) PROGRAMS AND SERVICES TO ASSIST INDIVIDUALS TO BECOME 3 EMPLOYED OR IMPROVE THEIR EMPLOYMENT, INCLUDING, WITHOUT 4 LIMITATION, JOB SEARCH AND PLACEMENT SERVICES, EDUCATIONAL ENHANCEMENT, JOB TRAINING AND JOB READINESS AND WORKPLACE SKILLS 5 6 TRAINING. 7 (2) RESEARCH AND STUDIES TO IMPROVE THE DEPARTMENT'S ABILITY 8 TO PROVIDE EMPLOYMENT SERVICES, INCLUDING, WITHOUT LIMITATION, 9 RESEARCH AND STUDIES TO DETERMINE THE COMPOSITION OF THE WORK 10 FORCE, DEMAND OCCUPATIONS AND SKILLS, FUTURE WORK FORCE NEEDS, LABOR MARKET AND BUSINESS TRENDS, THE LEVELS, DURATION AND 11 STABILITY OF EMPLOYMENT AND THE EFFECTIVENESS OF EMPLOYMENT 12 13 SERVICES. (3) IMPROVEMENTS TO THE DEPARTMENT'S INFORMATION TECHNOLOGY 14 INFRASTRUCTURE THAT WILL ENHANCE THE DEPARTMENT'S ABILITY TO 15 PROVIDE EMPLOYMENT SERVICES, INCLUDING, WITHOUT LIMITATION, 16 IMPROVEMENTS THAT WILL BETTER THE DEPARTMENT'S ABILITY TO 17 18 DETERMINE WORKER CHARACTERISTICS AND WORK FORCE CHARACTERISTICS 19 AND NEEDS, ACOUIRE AND DISTRIBUTE INFORMATION ABOUT JOB 20 OPPORTUNITIES AND MATCH JOB SEEKERS WITH JOB OPENINGS. 21 (4) COSTS OF ADMINISTERING ACTIVITIES UNDER THIS SECTION AND 22 THE COST OF COLLECTING THE CONTRIBUTIONS DEPOSITED INTO THE 23 REEMPLOYMENT FUND PURSUANT TO SECTION 301.4(E). 24 (D) THE DEPARTMENT MAY MAKE FUNDS AVAILABLE TO GOVERNMENTAL 25 AND PRIVATE SECTOR ORGANIZATIONS TO PERFORM ACTIVITIES 26 AUTHORIZED UNDER THIS SECTION. SUCH ORGANIZATIONS SHALL BE 27 SELECTED BASED ON A COMPETITIVE APPLICATION PROCESS AS 28 DETERMINED BY THE DEPARTMENT. 29 (E) AT THE END OF EACH CALENDAR YEAR THE DEPARTMENT SHALL 30 DETERMINE THE AMOUNT OF CONTRIBUTIONS DEPOSITED INTO THE

- 87 -

1	REEMPLOYMENT FUND DURING THAT YEAR PURSUANT TO SECTION 301.4(E).
2	IF ANY AMOUNT OF THE CONTRIBUTIONS DEPOSITED IN THE REEMPLOYMENT
3	FUND DURING A CALENDAR YEAR ARE NOT EXPENDED OR OBLIGATED FOR
4	EXPENDITURE BY JUNE 30 OF THE FOLLOWING YEAR, THAT AMOUNT SHALL
5	BE TRANSFERRED TO THE UNEMPLOYMENT COMPENSATION FUND UNDER
6	SECTION 601 OF THIS ACT.
7	(F) MONEYS IN THE FUND SHALL BE CONTINUOUSLY AVAILABLE FOR
8	EXPENDITURE IN ACCORDANCE WITH THE PROVISIONS OF THIS SECTION
9	AND SHALL NOT LAPSE AT ANY TIME NOR BE TRANSFERRED TO ANY OTHER
10	FUND EXCEPT AS PROVIDED IN SUBSECTION (E).
11	(G) NO LATER THAN JUNE 30 OF EACH CALENDAR YEAR THE
12	DEPARTMENT SHALL PROVIDE A REPORT TO THE GOVERNOR AND THE
13	GENERAL ASSEMBLY REGARDING THE ACTIVITIES UNDER THIS SECTION
14	DURING THE PRIOR CALENDAR YEAR AND AN ACCOUNTING FOR THE
15	CONTRIBUTIONS DEPOSITED INTO THE REEMPLOYMENT FUND, AND THE
16	EXPENDITURES FROM THE REEMPLOYMENT FUND, DURING THE PRIOR
17	CALENDAR YEAR.
18	SECTION 15. SECTION 603 OF THE ACT, AMENDED JUNE 15, 2005
19	(P.L.8, NO.5), IS AMENDED TO READ:
20	SECTION 603. STATE TREASURER AS CUSTODIANTHE STATE
21	TREASURER SHALL BE THE CUSTODIAN OF THE UNEMPLOYMENT
22	COMPENSATION FUND, THE ADMINISTRATION FUND, THE SPECIAL
23	ADMINISTRATION FUND, THE [INTEREST] <u>DEBT SERVICE</u> FUND [AND] <sub><math>L</math></sub> THE
24	JOB TRAINING FUND <u>AND THE REEMPLOYMENT FUND</u> . HE SHALL GIVE A
25	BOND, OR BONDS, WITH CORPORATE SURETIES, CONDITIONED UPON THE
26	FAITHFUL PERFORMANCE OF HIS DUTIES AS CUSTODIAN OF SUCH FUNDS IN
27	SUCH AMOUNT OR AMOUNTS AS SHALL BE DETERMINED AND FIXED BY THE
28	EXECUTIVE BOARD OF THIS COMMONWEALTH. PREMIUMS FOR SUCH BOND OR
29	BONDS SHALL BE PAID BY THE DEPARTMENT OUT OF THE MONEYS IN THE
30	ADMINISTRATION FUND. ALL MONEYS BELONGING TO SUCH FUNDS

(EXCLUSIVE OF MONEYS ON DEPOSIT IN THE UNEMPLOYMENT TRUST FUND 1 AS PROVIDED IN SECTION 601) SHALL BE DEPOSITED BY THE STATE 2 3 TREASURER IN ANY BANKS OR PUBLIC DEPOSITORIES IN WHICH GENERAL FUNDS OF THE COMMONWEALTH MAY BE DEPOSITED, BUT NO PUBLIC 4 5 DEPOSIT INSURANCE CHARGE OR PREMIUM SHALL BE PAID OUT OF MONEYS IN THE UNEMPLOYMENT COMPENSATION FUND. ANY LAW TO THE CONTRARY 6 NOTWITHSTANDING, ALL PAYMENTS FROM SUCH FUNDS SHALL BE MADE 7 8 UNDER SUCH SYSTEMS OF REOUISITIONING AND ACCOUNTING AS THE 9 GOVERNOR, THE STATE TREASURER, AND SECRETARY SHALL DETERMINE. 10 SECTION 16. SECTION 804(A) OF THE ACT, AMENDED OCTOBER 19, 1988 (P.L.818, NO.109), IS AMENDED TO READ: 11

SECTION 804. RECOVERY AND RECOUPMENT OF COMPENSATION .-- (A) 12 13 ANY PERSON WHO BY REASON OF HIS FAULT HAS RECEIVED ANY SUM AS 14 COMPENSATION UNDER THIS ACT TO WHICH HE WAS NOT ENTITLED, SHALL 15 BE LIABLE TO REPAY TO THE UNEMPLOYMENT COMPENSATION FUND TO THE CREDIT OF THE COMPENSATION ACCOUNT A SUM EQUAL TO THE AMOUNT SO 16 RECEIVED BY HIM AND INTEREST AT THE RATE DETERMINED BY THE 17 18 SECRETARY OF REVENUE AS PROVIDED BY SECTION 806 OF THE ACT OF APRIL 9, 1929 (P.L.343, NO.176), KNOWN AS "THE FISCAL CODE," PER 19 MONTH OR FRACTION OF A MONTH FROM FIFTEEN (15) DAYS AFTER THE 20 NOTICE OF OVERPAYMENT WAS ISSUED UNTIL PAID. SUCH SUM SHALL BE 21 22 COLLECTIBLE (1) IN THE MANNER PROVIDED IN SECTION 308.1 OR 23 SECTION 309 OF THIS ACT, FOR THE COLLECTION OF PAST DUE 24 CONTRIBUTIONS, OR (2) BY DEDUCTION FROM ANY FUTURE COMPENSATION 25 PAYABLE TO THE CLAIMANT UNDER THIS ACT: PROVIDED, THAT INTEREST 26 ASSESSED UNDER THIS SECTION CANNOT BE RECOUPED BY DEDUCTION FROM 27 ANY FUTURE COMPENSATION PAYABLE TO THE CLAIMANT UNDER THIS ACT: 28 PROVIDED FURTHER, THAT NO ADMINISTRATIVE OR LEGAL PROCEEDINGS 29 FOR THE COLLECTION OF SUCH SUM SHALL BE INSTITUTED AFTER THE 30 EXPIRATION OF [SIX] TEN YEARS FOLLOWING THE END OF THE BENEFIT

- 89 -

1	YEAR WITH RESPECT TO WHICH SUCH SUM WAS PAID.
2	* * *
3	SECTION 17. THE ACT IS AMENDED BY ADDING ARTICLES TO READ:
4	ARTICLE XIV
5	UNEMPLOYMENT COMPENSATION BONDS
6	SECTION 1401. DEFINITIONS.
7	THE FOLLOWING WORDS AND PHRASES, WHEN USED IN THIS ARTICLE,
8	SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
9	CONTEXT CLEARLY INDICATES OTHERWISE:
10	"AUTHORITY." THE PENNSYLVANIA ECONOMIC DEVELOPMENT FINANCING
11	AUTHORITY.
12	"BOND." ANY TYPE OF REVENUE OBLIGATION, INCLUDING A BOND OR
13	SERIES OF BONDS, NOTE, CERTIFICATE OR OTHER INSTRUMENT ISSUED BY
14	THE AUTHORITY FOR THE BENEFIT OF THE DEPARTMENT UNDER THIS
15	ARTICLE.
16	"BOND ADMINISTRATIVE EXPENSES." EXPENSES INCURRED TO
17	ADMINISTER BONDS AS PROVIDED UNDER THE ACT OF AUGUST 23, 1967
18	(P.L.251, NO.102), KNOWN AS THE ECONOMIC DEVELOPMENT FINANCING
19	LAW, OR AS OTHERWISE NECESSARY TO ENSURE COMPLIANCE WITH
20	APPLICABLE FEDERAL OR STATE LAW.
21	"BOND OBLIGATIONS." THE PRINCIPAL OF A BOND AND ANY PREMIUM
22	AND INTEREST PAYABLE ON A BOND, TOGETHER WITH ANY AMOUNT OWED
23	UNDER A RELATED CREDIT AGREEMENT OR A RELATED RESOLUTION OF THE
24	FINANCING AUTHORITY AUTHORIZING A BOND.
25	"CREDIT AGREEMENT." A LOAN AGREEMENT, A REVOLVING CREDIT
26	AGREEMENT, AN AGREEMENT ESTABLISHING A LINE OF CREDIT, A LETTER
27	OF CREDIT OR ANOTHER AGREEMENT THAT ENHANCES THE MARKETABILITY,
28	SECURITY OR CREDITWORTHINESS OF A BOND.
29	"DEBT SERVICE FUND." THE FUND ESTABLISHED UNDER SECTION
30	<u>601.2.</u>

20110SB1310PN2234

1	"FEDERAL ADVANCES." LOANS BY THE FEDERAL GOVERNMENT TO THE
2	COMMONWEALTH FOR THE PAYMENT OF COMPENSATION UNDER TITLE XII OF
3	THE SOCIAL SECURITY ACT (58 STAT. 790, 42 U.S.C. § 1321 ET SEQ.)
4	<u>OR ANY SIMILAR FEDERAL LAW.</u>
5	"FINANCING LAW." THE ACT OF AUGUST 23, 1967 (P.L.251,
6	NO.102), KNOWN AS THE ECONOMIC DEVELOPMENT FINANCING LAW.
7	SECTION 1402. BOND ISSUANCE.
8	(A) DECLARATION OF POLICYTHE GENERAL ASSEMBLY FINDS AND
9	DECLARES THAT FUNDING THE PAYMENT OF COMPENSATION OR THE
10	REPAYMENT OF PREVIOUS FEDERAL ADVANCES, INCLUDING INTEREST,
11	THROUGH THE AUTHORITY, IS IN THE BEST INTEREST OF THE
12	COMMONWEALTH.
13	(B) AUTHORITYNOTWITHSTANDING ANY OTHER LAW, THE FOLLOWING
14	SHALL APPLY:
15	(1) THE DEPARTMENT MAY BE A PROJECT APPLICANT UNDER THE
16	FINANCING LAW AND MAY APPLY TO THE AUTHORITY FOR THE FUNDING
17	OF COMPENSATION OR REPAYMENT OF FEDERAL ADVANCES AND INTEREST
18	DUE ON THEM.
19	(2) THE FUNDING OF COMPENSATION OR REPAYMENT OF FEDERAL
20	ADVANCES AND INTEREST DUE ON THEM SHALL CONSTITUTE A PROJECT
21	FOR PURPOSES OF THE FINANCING LAW.
22	(3) THE AUTHORITY MAY ISSUE BONDS UNDER THE FINANCING
23	LAW, CONSISTENT WITH THIS ARTICLE, TO FINANCE A PROJECT
24	CONSISTING OF THE FUNDING OF COMPENSATION OR REPAYMENT OF
25	FEDERAL ADVANCES AND INTEREST DUE ON THEM OR REFUNDING OR
26	REDEEMING OF PRIOR BONDS.
27	(4) PARTICIPATION OF AN INDUSTRIAL AND COMMERCIAL
28	DEVELOPMENT AUTHORITY IS NOT REQUIRED TO FINANCE THE PAYMENT
29	OF COMPENSATION OR REPAYMENT OF FEDERAL ADVANCES AND INTEREST
30	DUE ON THEM.

20110SB1310PN2234

1	(C) DEBT OR LIABILITY
2	(1) BONDS ISSUED UNDER THIS ARTICLE SHALL NOT BE A DEBT
3	OR LIABILITY OF THE COMMONWEALTH AND SHALL NOT CREATE OR
4	CONSTITUTE ANY INDEBTEDNESS, LIABILITY OR OBLIGATION OF THE
5	COMMONWEALTH.
6	(2) BOND OBLIGATIONS AND BOND ADMINISTRATIVE EXPENSES
7	SHALL BE PAYABLE SOLELY FROM REVENUES OR FUNDS PLEDGED OR
8	AVAILABLE FOR THEIR REPAYMENT AS AUTHORIZED IN THIS ARTICLE.
9	THIS PARAGRAPH INCLUDES THE PROCEEDS OF ANY ISSUANCE OF
10	BONDS.
11	(3) EACH BOND MUST CONTAIN ON ITS FACE A STATEMENT THAT:
12	(I) THE AUTHORITY IS OBLIGATED TO PAY THE PRINCIPAL
13	OF THE BOND OR THE INTEREST ON THE BOND ONLY FROM FUNDS
14	MADE AVAILABLE UNDER THIS ARTICLE;
15	(II) NEITHER THE COMMONWEALTH NOR A POLITICAL
16	SUBDIVISION IS OBLIGATED TO PAY THE PRINCIPAL OR
17	INTEREST; AND
18	(III) THE FULL FAITH AND CREDIT OF THE COMMONWEALTH
19	IS NOT PLEDGED TO THE PAYMENT OF THE PRINCIPAL OF OR THE
20	INTEREST ON THE BONDS.
21	SECTION 1403. CRITERIA FOR BOND ISSUANCE.
22	(A) DETERMINATIONIF THE DEPARTMENT REASONABLY EXPECTS_
23	THAT THE ISSUANCE OF BONDS TO OBTAIN FUNDS TO PAY COMPENSATION
24	OR TO REPAY FEDERAL ADVANCES, INCLUDING INTEREST, WOULD RESULT
25	IN A SAVINGS TO EMPLOYERS IN THIS COMMONWEALTH, AS AN
26	ALTERNATIVE TO BORROWING BY MEANS OF FEDERAL ADVANCES OR
27	REPAYMENT OF THE FEDERAL ADVANCES AND INTEREST BY OTHER MEANS,
28	THE DEPARTMENT, WITH APPROVAL BY THE OFFICE OF THE BUDGET, MAY
29	APPLY TO THE AUTHORITY TO ISSUE BONDS FOR ITS BENEFIT UNDER
30	<u>SECTION 1402(B).</u>

<ul> <li>(1) THE DEPARTMENT, WITH THE APPROVAL OF THE OFFICE OF</li> <li>THE BUDGET, SHALL SPECIFY IN ITS APPLICATION TO THE</li> <li>AUTHORITY:</li> <li>(1) THE MAXIMUM PRINCIPAL AMOUNT OF THE BONDS FOR</li> <li>EACH SEPARATE BOND ISSUE; AND</li> <li>(11) THE MAXIMUM TERM OF THE BONDS, NOT TO EXCEED</li> <li>YEARS.</li> <li>(2) THE TOTAL PRINCIPAL AMOUNT OF BONDS OUTSTANDING</li> <li>UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED</li> <li>\$4,500,000,000.</li> </ul>	-
<ul> <li>AUTHORITY:</li> <li>(I) THE MAXIMUM PRINCIPAL AMOUNT OF THE BONDS FOR</li> <li>EACH SEPARATE BOND ISSUE; AND</li> <li>(II) THE MAXIMUM TERM OF THE BONDS, NOT TO EXCEED</li> <li>YEARS.</li> <li>(2) THE TOTAL PRINCIPAL AMOUNT OF BONDS OUTSTANDING</li> <li>UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED</li> <li>\$4,500,000,000.</li> </ul>	_
5 <u>(I) THE MAXIMUM PRINCIPAL AMOUNT OF THE BONDS FOR</u> 6 <u>EACH SEPARATE BOND ISSUE; AND</u> 7 <u>(II) THE MAXIMUM TERM OF THE BONDS, NOT TO EXCEED</u> 8 <u>YEARS.</u> 9 <u>(2) THE TOTAL PRINCIPAL AMOUNT OF BONDS OUTSTANDING</u> 10 <u>UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED</u> 11 <u>\$4,500,000,000.</u>	_
<ul> <li>6 EACH SEPARATE BOND ISSUE; AND</li> <li>7 (II) THE MAXIMUM TERM OF THE BONDS, NOT TO EXCEED</li> <li>8 YEARS.</li> <li>9 (2) THE TOTAL PRINCIPAL AMOUNT OF BONDS OUTSTANDING</li> <li>10 UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED</li> <li>11 \$4,500,000,000.</li> </ul>	_
<ul> <li>7 (II) THE MAXIMUM TERM OF THE BONDS, NOT TO EXCEED</li> <li>8 YEARS.</li> <li>9 (2) THE TOTAL PRINCIPAL AMOUNT OF BONDS OUTSTANDING</li> <li>10 UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED</li> <li>11 \$4,500,000,000.</li> </ul>	20
8 <u>YEARS.</u> 9 <u>(2) THE TOTAL PRINCIPAL AMOUNT OF BONDS OUTSTANDING</u> 10 <u>UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED</u> 11 <u>\$4,500,000,000.</u>	20
9 (2) THE TOTAL PRINCIPAL AMOUNT OF BONDS OUTSTANDING 10 UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED 11 \$4,500,000,000.	
10 <u>UNDER THIS ARTICLE FOR ALL BOND ISSUES MAY NOT EXCEED</u> 11 <u>\$4,500,000,000.</u>	
11 <u>\$4,500,000.</u>	
12 RECEIVED 1404 FROMINGE OF DONDS AND RECEIPTERS	
12 <u>SECTION 1404. ISSUANCE OF BONDS AND SECURITY.</u>	
13 (A) ISSUANCETHE AUTHORITY SHALL CONSIDER ISSUANCE OF	
14 BONDS UPON APPLICATION BY THE DEPARTMENT. BONDS ISSUED UNDER	
15 THIS ARTICLE SHALL BE SUBJECT TO THE PROVISIONS OF THE FINANC	NG
16 LAW, UNLESS OTHERWISE SPECIFIED BY THIS ARTICLE.	
17 (B) AGREEMENTSTHE AUTHORITY AND THE DEPARTMENT MAY ENTI	<u>'R</u>
18 INTO LOAN AGREEMENTS, CREDIT AGREEMENTS, BOND PURCHASE	
19 AGREEMENTS AND OTHER CONTRACTS, INSTRUMENTS AND AGREEMENTS IN	-
20 <u>CONNECTION WITH THE BONDS IN ORDER TO EFFECTUATE THE PURPOSES</u>	<u>OF</u>
21 THE FINANCING LAW AND THIS ARTICLE.	
22 (C) SECURITYTHE BOND OBLIGATIONS AND BOND ADMINISTRATIV	<u>'E</u>
23 EXPENSES ARE SECURED, FOR THE BENEFIT OF THE HOLDERS OF THE	
24 BONDS AND THE OBLIGEES UNDER ANY AGREEMENTS IN SUBSECTION (B)	
25 BY PLEDGE OF, SECURITY INTEREST IN AND FIRST LIEN ON ALL OF T	[ <u>E</u>
26 <u>FOLLOWING:</u>	
27 (1) ADDITIONAL CONTRIBUTIONS COLLECTED UNDER SECTION	
28 <u>301.6.</u>	
29 (2) MONEYS ON DEPOSIT IN THE DEBT SERVICE FUND. THIS	
30 PARAGRAPH INCLUDES ALL INVESTMENT INCOME ON THOSE MONEYS.	

- 93 -

1	(3) ALL MONEYS RELATING TO THE BONDS HELD ON DEPOSIT IN
2	ANY OTHER FUND OR ACCOUNT UNDER AN INSTRUMENT OR AGREEMENT
3	PERTAINING TO THE BONDS. THIS PARAGRAPH INCLUDES BOND
4	RESERVES AND INTEREST INCOME ON THE MONEYS.
5	THE SECURITY PROVIDED IN THIS SUBSECTION DOES NOT APPLY TO
6	MONEYS IN ANY FUND OR ACCOUNT RELATED TO ARBITRAGE REBATE
7	OBLIGATIONS.
8	SECTION 1405. SALE OF BONDS.
9	THE SALE OF BONDS ISSUED UNDER THIS ARTICLE SHALL BE SUBJECT
10	TO THE FOLLOWING:
11	(1) THE AUTHORITY SHALL GIVE FIRST CONSIDERATION TO
12	ISSUING THE BONDS BY MEANS OF A PUBLIC, COMPETITIVE SALE AT
13	NOT LESS THAN 98% OF THE PRINCIPAL AMOUNT AND ACCRUED
14	INTEREST TO THE HIGHEST BIDDERS. THE AUTHORITY SHALL PUBLICLY
15	ADVERTISE THE SALE. THE MANNER AND TIMES OF ADVERTISING SHALL
16	BE PRESCRIBED BY THE AUTHORITY.
17	(2) IF, IN THE JUDGMENT OF THE AUTHORITY, A PUBLIC,
18	COMPETITIVE SALE WILL NOT PRODUCE THE MOST BENEFIT TO
19	EMPLOYERS AND THE COMMONWEALTH, THE AUTHORITY SHALL ADOPT A
20	RESOLUTION SETTING FORTH IN DETAIL THE REASONS FOR THIS
21	DETERMINATION. A COPY OF THE RESOLUTION SHALL BE TRANSMITTED
22	TO THE GOVERNOR, THE CHAIRMAN AND MINORITY CHAIRMAN OF THE
23	LABOR AND INDUSTRY COMMITTEE OF THE SENATE AND THE CHAIRMAN
24	AND MINORITY CHAIRMAN OF THE LABOR AND INDUSTRY COMMITTEE OF
25	THE HOUSE OF REPRESENTATIVES. AFTER ADOPTION OF THE
26	RESOLUTION, THE AUTHORITY SHALL HAVE THE OPTION TO PURSUE A
27	NEGOTIATED SALE.
28	SECTION 1406. USE OF BOND PROCEEDS.
29	(A) ORDERUPON ISSUANCE OF BONDS, THE PROCEEDS SHALL BE
30	APPLIED IN THE FOLLOWING ORDER:

20110SB1310PN2234

- 94 -

1	(1) PAY THE COSTS OF ISSUANCE OF THE BONDS;
2	(2) FUND BOND RESERVES;
3	(3) DEPOSIT IN AN APPROPRIATE FUND MONEYS TO PAY
4	CAPITALIZED INTEREST ON THE BONDS FOR THE PERIOD DETERMINED
5	BY THE DEPARTMENT, NOT TO EXCEED TWO YEARS;
6	(4) REFUND OUTSTANDING BONDS, IF APPLICABLE;
7	(5) MAKE ANY OTHER DEPOSIT REQUIRED UNDER ANY INSTRUMENT
8	OR AGREEMENT PERTAINING TO THE BONDS;
9	(6) REPAY THE PRINCIPAL AND INTEREST OF FEDERAL
10	ADVANCES; AND
11	(7) DEPOSIT ANY BALANCE INTO AN UNEMPLOYMENT
12	COMPENSATION PROGRAM FUND UNDER ANY INSTRUMENT OR AGREEMENT
13	RELATING TO THE BONDS.
14	(B) APPLICATION OF BALANCE THE BOND PROCEEDS DEPOSITED
15	UNDER SUBSECTION (A) (7) SHALL BE APPLIED AS DIRECTED BY THE
16	DEPARTMENT TO DO ONE OR MORE OF THE FOLLOWING:
17	(1) REPAY THE PRINCIPAL AND INTEREST OF PREVIOUS FEDERAL
18	ADVANCES.
19	(2) PAY UNEMPLOYMENT COMPENSATION BENEFITS.
20	(3) PAY BOND ADMINISTRATIVE EXPENSES.
21	(4) REDEEM OR PURCHASE OUTSTANDING BONDS.
22	(5) PAY BOND OBLIGATIONS.
23	SECTION 1407. PAYMENT OF BOND-RELATED OBLIGATIONS.
24	(A) NOTIFICATIONFOR EACH CALENDAR YEAR IN WHICH BOND
25	OBLIGATIONS AND BOND ADMINISTRATIVE EXPENSES WILL BE DUE, THE
26	AUTHORITY SHALL NOTIFY THE DEPARTMENT OF THE AMOUNT OF BOND
27	OBLIGATIONS AND THE ESTIMATED AMOUNT OF BOND ADMINISTRATIVE
28	EXPENSES IN SUFFICIENT TIME, AS DETERMINED BY THE DEPARTMENT, TO
29	
-	PERMIT THE DEPARTMENT TO DETERMINE THE AMOUNT OF ADDITIONAL

1	DEPOSIT INTO THE DEBT SERVICE FUND. THE AUTHORITY'S CALCULATION
2	OF THE AMOUNT OF BOND OBLIGATIONS AND BOND ADMINISTRATIVE
3	EXPENSES THAT WILL BE DUE IS SUBJECT TO VERIFICATION BY THE
4	DEPARTMENT.
5	(B) TRANSFERMONEYS IN THE DEBT SERVICE FUND THAT ARE
6	NEEDED TO PAY BOND OBLIGATIONS AND BOND ADMINISTRATIVE EXPENSES
7	OR TO REPLENISH BOND RESERVES SHALL BE TRANSFERRED TO THE
8	AUTHORITY TO ENSURE TIMELY PAYMENT OF BOND OBLIGATIONS AND BOND
9	ADMINISTRATIVE EXPENSES AND TIMELY REPLENISHMENT OF BOND
10	RESERVES UNDER ANY INSTRUMENT OR AGREEMENT RELATED TO THE BONDS.
11	(C) DEFICIENCY IN DEBT SERVICE FUNDIF THERE IS A
12	DEFICIENCY IN THE DEBT SERVICE FUND AND TO THE EXTENT PERMITTED
13	BY LAW, THAT PART OF THE PRINCIPAL OWED ON BONDS WHICH IS
14	ATTRIBUTABLE TO REPAYMENT OF THE PRINCIPAL OF ADVANCES UNDER
15	<u>TITLE XII OF THE SOCIAL SECURITY ACT (58 STAT. 790, 42 U.S.C. §</u>
16	1321 ET SEQ.), EXCLUSIVE OF INTEREST OR ADMINISTRATIVE COSTS
17	ASSOCIATED WITH THE BONDS, MAY BE PAID FROM THE UNEMPLOYMENT
18	COMPENSATION FUND.
19	SECTION 1408. COMMONWEALTH NOT TO IMPAIR BOND-RELATED
20	OBLIGATIONS.
21	THE COMMONWEALTH PLEDGES THAT IT SHALL NOT DO ANY OF THE
22	FOLLOWING:
23	(1) LIMIT OR ALTER THE RIGHTS AND RESPONSIBILITIES OF
24	THE AUTHORITY OR THE DEPARTMENT UNDER THIS ARTICLE, INCLUDING
25	THE RESPONSIBILITY TO:
26	(I) PAY BOND OBLIGATIONS AND BOND ADMINISTRATIVE
27	EXPENSES; AND
28	(II) COMPLY WITH ANY OTHER INSTRUMENT OR AGREEMENT
29	PERTAINING TO BONDS.
30	(2) ALTER OR LIMIT THE SECURITY INTEREST GRANTED IN

- 96 -

1 SECTION 1404(C). 2 (3) IMPAIR THE RIGHTS AND REMEDIES OF THE HOLDERS OF 3 BONDS, UNTIL ALL BONDS AT ANY TIME ISSUED, TOGETHER WITH THE 4 INTEREST THEREON, ARE FULLY MET AND DISCHARGED. SECTION 1409. NO PERSONAL LIABILITY. 5 6 THE MEMBERS, DIRECTORS, OFFICERS AND EMPLOYEES OF THE 7 DEPARTMENT AND THE AUTHORITY ARE NOT PERSONALLY LIABLE AS A 8 RESULT OF GOOD FAITH EXERCISE OF THE RIGHTS AND RESPONSIBILITIES 9 GRANTED UNDER THIS ARTICLE. SECTION 1410. EXPIRATION. 10 11 THE AUTHORITY TO ISSUE BONDS OTHER THAN REFINANCING AND REFUNDING BONDS UNDER SECTIONS 1402 AND 1404 SHALL EXPIRE 12 13 DECEMBER 31, 2016. SECTION 1411. ANNUAL REPORT REQUIRED. 14 NO LATER THAN MARCH 1 OF THE YEAR FOLLOWING THE FIRST FULL 15 YEAR IN WHICH BONDS HAVE BEEN ISSUED UNDER THIS ARTICLE, AND FOR 16 17 EACH YEAR THEREAFTER IN WHICH BOND OBLIGATIONS EXISTED IN THE 18 PRIOR YEAR, THE DEPARTMENT SHALL SUBMIT AN ANNUAL REPORT TO THE 19 CHAIRMAN AND MINORITY CHAIRMAN OF THE LABOR AND INDUSTRY 20 COMMITTEE OF THE SENATE AND TO THE CHAIRMAN AND MINORITY CHAIRMAN OF THE LABOR AND INDUSTRY COMMITTEE OF THE HOUSE OF 21 22 REPRESENTATIVES PROVIDING ALL DATA AVAILABLE ON BONDS ISSUED OR 23 EXISTING IN THE PRIOR YEAR. THE REPORT SHALL INCLUDE, BUT NOT BE 24 LIMITED TO, EXISTING AND ANTICIPATED BOND PRINCIPAL, INTEREST AND ADMINISTRATIVE COSTS, REVENUE, REPAYMENTS, REFINANCING, 25 26 OVERALL BENEFITS, INCLUDING ANY SAVINGS TO EMPLOYERS AND ANY 27 OTHER RELEVANT DATA, FACTS AND STATISTICS THAT THE DEPARTMENT 28 BELIEVES NECESSARY IN THE CONTENT OF THE REPORT. 29 ARTICLE XV 30

UNEMPLOYMENT COMPENSATION AMNESTY PROGRAM

1 <u>SECTION 1501. DEFINITIONS.</u>

2 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS ARTICLE 3 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE: 4 5 "AMNESTY PERIOD." THE PERIOD OF THREE CONSECUTIVE CALENDAR MONTHS DESIGNATED BY THE DEPARTMENT OF LABOR AND INDUSTRY THAT 6 7 COMMENCES NO LATER THAN 360 DAYS AFTER THE EFFECTIVE DATE OF 8 THIS SECTION. 9 "EMPLOYEE INFORMATION." THE NAME AND SOCIAL SECURITY NUMBER OF EACH EMPLOYEE, THE AMOUNT OF WAGES PAID TO EACH EMPLOYEE AND 10 11 THE NUMBER OF CREDIT WEEKS FOR EACH EMPLOYEE IN EACH CALENDAR 12 OUARTER. 13 "INTEREST." MONETARY OBLIGATIONS IMPOSED UNDER SECTIONS 308 AND 804(A). 14 "PENALTIES." MONETARY OBLIGATIONS IMPOSED UNDER SECTIONS 15 206(D) AND 313. 16 17 "PENALTY WEEKS." WEEKS FOR WHICH AN INDIVIDUAL IS 18 DISOUALIFIED FROM RECEIVING COMPENSATION UNDER SECTION 801(B). "PROGRAM." THE UNEMPLOYMENT COMPENSATION AMNESTY PROGRAM 19 20 ESTABLISHED UNDER THIS ARTICLE. SECTION 1502. PROGRAM ESTABLISHED. 21 22 THERE IS ESTABLISHED AN UNEMPLOYMENT COMPENSATION AMNESTY 23 PROGRAM IN ACCORDANCE WITH THE PROVISIONS OF THIS ARTICLE. 24 SECTION 1503. APPLICABILITY. 25 (A) EMPLOYER LIABILITIES.--EXCEPT AS PROVIDED IN SUBSECTIONS (C) AND (D), THE PROGRAM SHALL APPLY TO THE FOLLOWING 26 27 UNEMPLOYMENT COMPENSATION EMPLOYER LIABILITIES: 28 (1) UNPAID CONTRIBUTIONS DUE FOR CALENDAR QUARTERS 29 THROUGH THE FIRST QUARTER OF 2012, FOR WHICH THE EMPLOYER 30 REPORTED THE EMPLOYEE INFORMATION OR THE DEPARTMENT ACQUIRED

- 98 -

1 THE EMPLOYEE INFORMATION THROUGH AN AUDIT. 2 (2) UNPAID CONTRIBUTIONS DUE FOR CALENDAR QUARTERS 3 THROUGH THE FIRST OUARTER OF 2012, FOR WHICH THE EMPLOYER DID 4 NOT REPORT THE EMPLOYEE INFORMATION AND THE DEPARTMENT DID 5 NOT ACOUIRE THE EMPLOYEE INFORMATION THROUGH AN AUDIT. 6 (3) UNPAID REIMBURSEMENT DUE ON OR BEFORE APRIL 30, 2012. 7 8 (4) UNPAID INTEREST DUE ON CONTRIBUTIONS PAID LATE FOR 9 CALENDAR OUARTERS THROUGH THE FIRST OUARTER OF 2012 OR ON 10 REIMBURSEMENT THAT WAS DUE ON OR BEFORE APRIL 30, 2012, AND WAS PAID LATE. 11 (5) UNPAID PENALTIES DUE FOR REPORTS FILED LATE FOR 12 13 CALENDAR OUARTERS THROUGH THE FIRST OUARTER OF 2012. (B) CLAIMANT LIABILITIES.--EXCEPT AS PROVIDED IN SUBSECTIONS 14 (C) AND (D), THE PROGRAM SHALL APPLY TO THE FOLLOWING 15 16 UNEMPLOYMENT COMPENSATION CLAIMANT LIABILITIES: (1) A FAULT OVERPAYMENT OF COMPENSATION UNDER SECTION 17 18 804 (A) ESTABLISHED PURSUANT TO A NOTICE OF DETERMINATION OF OVERPAYMENT ISSUED BY THE DEPARTMENT ON OR BEFORE JUNE 30, 19 20 2012, TO THE EXTENT REPAYMENT HAS NOT OCCURRED. (2) A NONFAULT OVERPAYMENT OF COMPENSATION UNDER SECTION 21 22 804 (B) (1) ESTABLISHED PURSUANT TO A NOTICE OF DETERMINATION 23 OF OVERPAYMENT ISSUED BY THE DEPARTMENT ON OR BEFORE JUNE 30, 24 2012, TO THE EXTENT REPAYMENT HAS NOT OCCURRED. 25 (3) COMPENSATION PAID TO A CLAIMANT FOR CALENDAR WEEKS THROUGH THE WEEK ENDING JUNE 30, 2012, FOR WHICH THE 26 27 DEPARTMENT HAS NOT ISSUED A NOTICE OF DETERMINATION OF 28 OVERPAYMENT, BUT THE CLAIMANT ACKNOWLEDGES THAT THE 29 COMPENSATION WAS OVERPAID UNDER CIRCUMSTANCES TO WHICH SECTION 804(A) APPLIES. 30

1	(4) UNPAID INTEREST DUE ON AN OVERPAYMENT OF
2	COMPENSATION UNDER SECTION 804(A) THAT WAS REPAID ON OR
3	BEFORE JUNE 30, 2012.
4	(C) EXCLUDED LIABILITIES THE FOLLOWING UNEMPLOYMENT
5	COMPENSATION LIABILITIES ARE EXCLUDED FROM THE PROGRAM:
6	(1) AN OVERPAYMENT OF COMPENSATION ESTABLISHED PURSUANT
7	TO A NOTICE OF DETERMINATION OF OVERPAYMENT THAT HAS NOT
8	BECOME FINAL.
9	(2) AN EMPLOYER LIABILITY FOR WHICH A PETITION FOR
10	REASSESSMENT UNDER SECTION 304 (B) OR AN APPLICATION FOR
11	REVIEW AND REDETERMINATION OF CONTRIBUTION RATE UNDER SECTION
12	<u>301(E)(2) IS PENDING.</u>
13	(D) FURTHER EXCLUSIONS THE DEPARTMENT MAY EXCLUDE THE
14	FOLLOWING UNEMPLOYMENT COMPENSATION LIABILITIES FROM THE
15	PROGRAM:
16	(1) A LIABILITY FOR WHICH A PRAECIPE FOR A WRIT OF
17	EXECUTION WAS FILED PRIOR TO RECEIPT OF THE AMNESTY FORM.
18	(2) A LIABILITY THAT WAS REFERRED FOR JUDICIAL
19	PROCEEDINGS OR FOR WHICH A JUDICIAL PROCEEDING WAS COMMENCED
20	PRIOR TO RECEIPT OF THE AMNESTY FORM.
21	(3) A LIABILITY THAT IS REQUIRED TO BE PAID UNDER AN
22	ORDER OF A FEDERAL OR STATE COURT.
23	SECTION 1504. PROCEDURE FOR PARTICIPATION.
24	TO PARTICIPATE IN THE PROGRAM, AN EMPLOYER OR A CLAIMANT
25	SHALL DO THE FOLLOWING:
26	(1) DURING THE AMNESTY PERIOD, THE EMPLOYER OR CLAIMANT
27	SHALL FILE AN AMNESTY FORM WITH THE DEPARTMENT CONTAINING ALL
28	INFORMATION REQUIRED BY THE DEPARTMENT, INCLUDING A STATEMENT
29	BY THE EMPLOYER OR CLAIMANT ACKNOWLEDGING THE PROVISIONS OF
30	SECTION 1506(F). THE FORM SHALL BE FILED IN A MANNER
2011	- 100 -

1	SPECIFIED IN AND THE FILING DATE OF THE FORM SHALL BE
2	DETERMINED BY GUIDELINES ESTABLISHED BY THE DEPARTMENT.
3	(2) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO A
4	LIABILITY DESCRIBED IN SECTION 1503(A)(2), THE EMPLOYER SHALL
5	REPORT THE EMPLOYEE INFORMATION BY FILING QUARTERLY REPORTS
6	AS REQUIRED BY REGULATIONS PROMULGATED BY THE DEPARTMENT FOR
7	ALL CALENDAR QUARTERS FOR WHICH THE EMPLOYER DID NOT
8	PREVIOUSLY FILE REPORTS AND BY FILING AMENDED QUARTERLY
9	REPORTS FOR ALL CALENDAR QUARTERS FOR WHICH THE EMPLOYER DID
10	NOT FILE COMPLETE REPORTS. THE QUARTERLY REPORTS SHALL
11	ACCOMPANY THE AMNESTY FORM.
12	(3) THE EMPLOYER OR CLAIMANT SHALL PAY THE AMOUNT OR
13	AMOUNTS REQUIRED BY SECTION 1505. PAYMENT SHALL ACCOMPANY THE
14	AMNESTY FORM.
15	SECTION 1505. REQUIRED PAYMENT AND TERMS OF AMNESTY.
16	AN EMPLOYER OR CLAIMANT SHALL PAY THE AMOUNT OR AMOUNTS
17	SPECIFIED IN THIS SECTION THAT CORRESPOND TO THE LIABILITY OR
18	LIABILITIES FOR WHICH AMNESTY IS SOUGHT. THE DEPARTMENT SHALL
19	GRANT AMNESTY AS PROVIDED IN THIS SECTION AND SECTION 1506.
20	(1) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
21	UNPAID CONTRIBUTIONS DESCRIBED IN SECTION 1503(A)(1) OR (2):
22	(I) THE EMPLOYER SHALL PAY ALL OF THE UNPAID
23	CONTRIBUTIONS AND LIEN FILING COSTS, IF APPLICABLE, AND
24	ONE-HALF OF THE INTEREST AND PENALTIES DUE.
25	(II) THE DEPARTMENT SHALL WAIVE THE REMAINING
26	INTEREST AND PENALTIES DUE CORRESPONDING TO THE
27	CONTRIBUTIONS.
28	(2) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
29	UNPAID REIMBURSEMENT DESCRIBED IN SECTION 1503(A)(3):
30	(I) THE EMPLOYER SHALL PAY ALL OF THE UNPAID

1	REIMBURSEMENT AND LIEN FILING COSTS, IF APPLICABLE, AND
2	ONE-HALF OF THE INTEREST DUE.
3	(II) THE DEPARTMENT SHALL WAIVE THE REMAINING
4	INTEREST DUE CORRESPONDING TO THE REIMBURSEMENT.
5	(3) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
6	UNPAID INTEREST DESCRIBED IN SECTION 1503(A)(4):
7	(I) THE EMPLOYER SHALL PAY ALL OF THE LIEN FILING
8	COSTS, IF APPLICABLE, AND ONE-HALF OF THE UNPAID INTEREST
9	DUE.
10	(II) THE DEPARTMENT SHALL WAIVE THE REMAINING UNPAID
11	INTEREST DUE.
12	(4) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
13	UNPAID PENALTIES DESCRIBED IN SECTION 1503(A)(5):
14	(I) THE EMPLOYER SHALL PAY ALL OF THE LIEN FILING
15	COSTS, IF APPLICABLE, AND ONE-HALF OF THE UNPAID
16	PENALTIES DUE.
17	(II) THE DEPARTMENT SHALL WAIVE THE REMAINING UNPAID
18	PENALTIES DUE.
19	(5) IF A CLAIMANT IS SEEKING AMNESTY WITH REGARD TO AN
20	OVERPAYMENT DESCRIBED IN SECTION 1503(B)(1) OR (3):
21	(I) THE CLAIMANT SHALL PAY THE OUTSTANDING BALANCE
22	OF THE OVERPAYMENT AND LIEN FILING COSTS, IF APPLICABLE,
23	AND ONE-HALF OF THE INTEREST DUE.
24	(II) THE DEPARTMENT SHALL WAIVE THE REMAINING
25	INTEREST DUE AND ONE-HALF OF ANY PREVIOUSLY IMPOSED
26	PENALTY WEEKS CORRESPONDING TO THE OVERPAYMENT THAT HAVE
27	NOT BEEN SERVED BY THE CLAIMANT, AND SHALL NOT ISSUE A
28	NOTICE OF DETERMINATION IMPOSING PENALTY WEEKS
29	CORRESPONDING TO THE OVERPAYMENT. IF ONE-HALF OF THE
30	UNSERVED PENALTY WEEKS IS NOT AN EVEN MULTIPLE OF ONE,

1	THE NUMBER OF PENALTY WEEKS WAIVED SHALL BE ROUNDED TO
2	THE NEXT LOWER MULTIPLE OF ONE.
3	(6) IF A CLAIMANT IS SEEKING AMNESTY WITH REGARD TO AN
4	OVERPAYMENT DESCRIBED IN SECTION 1503(B)(2):
5	(I) THE CLAIMANT SHALL PAY 50% OF THE OUTSTANDING
6	BALANCE OF THE OVERPAYMENT.
7	(II) THE DEPARTMENT SHALL WAIVE THE REMAINING
8	BALANCE OF THE OVERPAYMENT.
9	(7) IF A CLAIMANT IS SEEKING AMNESTY WITH REGARD TO
10	UNPAID INTEREST DESCRIBED IN SECTION 1503(B)(4):
11	(I) THE CLAIMANT SHALL PAY ALL OF THE LIEN FILING
12	COSTS, IF APPLICABLE, AND ONE-HALF OF THE INTEREST DUE.
13	(II) THE DEPARTMENT SHALL WAIVE THE REMAINING UNPAID
14	INTEREST DUE.
15	SECTION 1506. ADDITIONAL TERMS AND CONDITIONS OF AMNESTY.
16	(A) GENERAL RULEIF A PAYMENT PLAN AGREEMENT EXISTS
17	BETWEEN AN EMPLOYER OR CLAIMANT AND THE DEPARTMENT FOR A
18	LIABILITY FOR WHICH THE EMPLOYER OR CLAIMANT IS SEEKING AMNESTY,
19	THE EMPLOYER OR CLAIMANT SHALL PAY THE AMOUNT OR AMOUNTS
20	REQUIRED BY SECTION 1505 DURING THE AMNESTY PERIOD IN ORDER TO
21	RECEIVE AMNESTY, NOTWITHSTANDING ANY TERMS OF THE AGREEMENT TO
22	THE CONTRARY.
23	(B) PROCEEDINGSTHE DEPARTMENT SHALL NOT COMMENCE ANY
24	ADMINISTRATIVE OR JUDICIAL PROCEEDING AGAINST AN EMPLOYER WITH
25	REGARD TO ANY CONTRIBUTIONS, REIMBURSEMENT, INTEREST OR PENALTY
26	PAID UNDER THE PROGRAM, OR ANY INTEREST OR PENALTIES WAIVED
27	UNDER THE PROGRAM. THE DEPARTMENT SHALL NOT COMMENCE ANY
28	ADMINISTRATIVE OR JUDICIAL PROCEEDING AGAINST A CLAIMANT WITH
29	REGARD TO ANY OVERPAYMENT OR INTEREST PAID UNDER THE PROGRAM OR
30	ANY OVERPAYMENT OR INTEREST WAIVED UNDER THE PROGRAM.

1	(C) LIABILITIESIF A LIABILITY FOR CONTRIBUTIONS DESCRIBED
2	IN SECTION 1503(A)(2) OR LIABILITY FOR AN OVERPAYMENT DESCRIBED
3	IN SECTION 1503(B)(3) IS DISCLOSED AND PAID UNDER THE PROGRAM,
4	AND THE DEPARTMENT DETERMINES THAT THE LIABILITY AS DISCLOSED
5	WAS UNDERSTATED, THE DEPARTMENT MAY COMMENCE ADMINISTRATIVE OR
6	JUDICIAL PROCEEDINGS AND IMPOSE INTEREST, PENALTIES AND OTHER
7	MONETARY OBLIGATIONS ONLY WITH REGARD TO THE DIFFERENCE BETWEEN
8	THE LIABILITY AS DISCLOSED AND THE CORRECT AMOUNT OF THE
9	LIABILITY.
10	(D) CONSTRUCTIONEXCEPT AS PROVIDED IN SUBSECTION (C),
11	NOTHING IN THIS ARTICLE SHALL BE CONSTRUED TO PROHIBIT THE
12	DEPARTMENT FROM COMMENCING ADMINISTRATIVE OR JUDICIAL
13	PROCEEDINGS AND IMPOSING INTEREST, PENALTIES AND OTHER MONETARY
14	OBLIGATIONS WITH RESPECT TO ANY LIABILITY THAT IS NOT DISCLOSED
15	UNDER THE PROGRAM OR ANY AMOUNT THAT IS NOT PAID UNDER THE
16	PROGRAM.
17	(E) REFUNDS AND CREDITS AN EMPLOYER OR CLAIMANT SHALL NOT
18	BE OWED A REFUND OR CREDIT UNDER THIS ARTICLE FOR ANY AMOUNT
19	PAID PRIOR TO THE AMNESTY PERIOD.
20	
	(F) RESTRICTIONSAN EMPLOYER OR CLAIMANT MAY NOT COMMENCE
21	(F) RESTRICTIONS AN EMPLOYER OR CLAIMANT MAY NOT COMMENCE AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE
21 22	
	AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE
22	AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE AMNESTY FORM, ANY REPORT FILED IN CONNECTION WITH THE PROGRAM,
22 23	AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE AMNESTY FORM, ANY REPORT FILED IN CONNECTION WITH THE PROGRAM, ANY LIABILITY DISCLOSED UNDER THE PROGRAM OR ANY AMOUNT PAID
22 23 24	AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE AMNESTY FORM, ANY REPORT FILED IN CONNECTION WITH THE PROGRAM, ANY LIABILITY DISCLOSED UNDER THE PROGRAM OR ANY AMOUNT PAID UNDER THE PROGRAM, AND SHALL NOT BE OWED A REFUND OR CREDIT FOR
22 23 24 25	AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE AMNESTY FORM, ANY REPORT FILED IN CONNECTION WITH THE PROGRAM, ANY LIABILITY DISCLOSED UNDER THE PROGRAM OR ANY AMOUNT PAID UNDER THE PROGRAM, AND SHALL NOT BE OWED A REFUND OR CREDIT FOR ANY AMOUNT PAID UNDER THE PROGRAM.
22 23 24 25 26	AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE AMNESTY FORM, ANY REPORT FILED IN CONNECTION WITH THE PROGRAM, ANY LIABILITY DISCLOSED UNDER THE PROGRAM OR ANY AMOUNT PAID UNDER THE PROGRAM, AND SHALL NOT BE OWED A REFUND OR CREDIT FOR ANY AMOUNT PAID UNDER THE PROGRAM. SECTION 1507. DUTIES OF DEPARTMENT.
22 23 24 25 26 27	AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE AMNESTY FORM, ANY REPORT FILED IN CONNECTION WITH THE PROGRAM, ANY LIABILITY DISCLOSED UNDER THE PROGRAM OR ANY AMOUNT PAID UNDER THE PROGRAM, AND SHALL NOT BE OWED A REFUND OR CREDIT FOR ANY AMOUNT PAID UNDER THE PROGRAM. SECTION 1507. DUTIES OF DEPARTMENT. (A) GENERAL RULETHE DEPARTMENT SHALL ESTABLISH GUIDELINES

1	(B) PUBLICITYTHE DEPARTMENT SHALL PUBLICIZE THE PROGRAM
2	TO MAXIMIZE AWARENESS OF AND PARTICIPATION IN THE PROGRAM.
3	(C) NOTIFICATION THE DEPARTMENT SHALL NOTIFY ALL EMPLOYERS
4	AND CLAIMANTS WHO ARE KNOWN TO HAVE LIABILITIES TO WHICH THE
5	PROGRAM APPLIES. THE NOTICE SHALL BE SENT BY MAIL TO THE
6	EMPLOYER'S OR CLAIMANT'S LAST KNOWN POST OFFICE ADDRESS OR BY
7	ELECTRONIC TRANSMISSION, IF THE EMPLOYER OR CLAIMANT HAS ELECTED
8	TO RECEIVE COMMUNICATIONS FROM THE DEPARTMENT BY THAT METHOD.
9	SECTION 1508. CONSTRUCTION.
10	EXCEPT AS EXPRESSLY PROVIDED IN THIS ARTICLE, THIS ARTICLE
11	SHALL NOT:
12	(1) BE CONSTRUED TO RELIEVE ANY EMPLOYER, CLAIMANT,
13	INDIVIDUAL OR ANY ENTITY FROM FILING REPORTS OR OTHER
14	DOCUMENTS REQUIRED BY OR PAYING ANY AMOUNTS DUE UNDER THIS
15	<u>ACT;</u>
16	(2) AFFECT OR TERMINATE ANY PETITIONS, INVESTIGATIONS,
17	PROSECUTIONS OR ANY OTHER ADMINISTRATIVE OR JUDICIAL
18	PROCEEDINGS PENDING UNDER THIS ACT; OR
19	(3) PREVENT THE COMMENCEMENT OR FURTHER PROSECUTION OF
20	ANY PROCEEDINGS BY THE PROPER AUTHORITIES OF THE COMMONWEALTH
21	FOR VIOLATION OF ANY LAWS OR FOR THE ASSESSMENT, COLLECTION
22	OR RECOVERY OF ANY AMOUNTS DUE TO THE COMMONWEALTH UNDER ANY
23	LAWS.
24	SECTION 1509. SUSPENSION OF INCONSISTENT ACTS.
25	ALL ACTS OR PARTS OF ACTS INCONSISTENT WITH THE PROVISIONS OF
26	THIS ARTICLE ARE SUSPENDED TO THE EXTENT NECESSARY TO CARRY OUT
27	THE PROVISIONS OF THIS ARTICLE.
28	SECTION 1510. REPORT REQUIRED.
29	WITHIN 240 DAYS OF THE CLOSE OF THE AMNESTY PERIOD, THE

- 105 -

<u>CHAIRMAN OF THE LABOR AND INDUSTRY COMMITTEE OF THE SENATE AND</u>
 THE CHAIRMAN AND MINORITY CHAIRMAN OF THE LABOR AND INDUSTRY

3 COMMITTEE OF THE HOUSE OF REPRESENTATIVES DETAILING ALL DATA

4 AVAILABLE ON THE ADMINISTRATION OF THE PROGRAM, THE COST OF THE

5 PROGRAM, AMOUNTS RECOVERED FROM EMPLOYERS AND CLAIMANTS AND ANY

6 RELEVANT FACTS AND STATISTICS THAT THE DEPARTMENT BELIEVES

7 <u>NECESSARY IN THE CONTENT OF THE REPORT.</u>

8 SECTION 18. THIS ACT SHALL APPLY AS FOLLOWS:

9 (1) THE AMENDMENT OF SECTION 301.4 OF THE ACT SHALL 10 APPLY TO CONTRIBUTIONS ON WAGES PAID ON OR AFTER JANUARY 1, 11 2013.

12 (2) THE AMENDMENT OF SECTION 301.6 OF THE ACT SHALL
13 APPLY TO THE CALCULATION OF THE INTEREST FACTOR FOR CALENDAR
14 YEAR 2013 AND THEREAFTER.

15 (3) THE AMENDMENT OF SECTION 301.7(A) OF THE ACT SHALL
16 APPLY TO THE CALCULATION OF THE TRIGGER PERCENTAGE IN 2012
17 AND SUBSEQUENT CALENDAR YEARS FOR PURPOSES OF CONTRIBUTION
18 RATES AND BENEFIT REDUCTIONS FOR CALENDAR YEAR 2013 AND
19 THEREAFTER, RESPECTIVELY.

(4) THE AMENDMENT OF SECTION 301.8(B) OF THE ACT SHALL
APPLY TO THE REDETERMINATION OF CONTRIBUTION RATES AND THE
BENEFIT REDUCTION TO OCCUR UNDER SECTION 301.8 IN 2012 AND
EACH FIFTH YEAR THEREAFTER FOR PURPOSES OF CONTRIBUTION RATES
AND THE BENEFIT REDUCTION FOR CALENDAR YEAR 2013 AND
THEREAFTER, RESPECTIVELY.

(5) THE AMENDMENT OF SECTION 304 OF THE ACT SHALL APPLY
TO NOTICES OF ASSESSMENT ISSUED ON OR AFTER THE EFFECTIVE
DATE OF THAT SECTION.

29 (6) THE AMENDMENT OF SECTION 308.1(C) OF THE ACT SHALL
30 APPLY TO ALL LIENS FILED OR REVIVED WITHIN THE FIVE-YEAR

- 106 -

PERIOD IMMEDIATELY PRECEDING THE EFFECTIVE DATE OF THAT
 SECTION AND ALL LIENS FILED OR REVIVED ON OR AFTER THE
 EFFECTIVE DATE OF THAT SECTION.

4 (6.1) THE AMENDMENT OF SECTION 401(F) SHALL APPLY TO
5 SEPARATIONS THAT OCCUR ON OR AFTER THE EFFECTIVE DATE OF THAT
6 AMENDMENT.

7 (7) THE FOLLOWING PROVISIONS SHALL APPLY TO BENEFIT
8 YEARS WHICH BEGIN AFTER DECEMBER 31, 2012:

9 (I) THE AMENDMENT OF SECTION 4 (M.3) AND (W) OF THE 10 ACT.

11 (II) THE AMENDMENT OF SECTION 401(A) OF THE ACT.
12 (III) THE AMENDMENT OF SECTION 404(A) OF THE ACT.
13 (IV) THE AMENDMENT OF SECTION 404(C) OF THE ACT.
14 (V) THE AMENDMENT OF SECTION 404(E)(1) AND (2) OF

15 THE ACT.

16 (8) THE AMENDMENT OF SECTION 804 OF THE ACT SHALL APPLY
17 TO BENEFIT YEARS THAT BEGIN ON OR AFTER THE EFFECTIVE DATE OF
18 THAT SECTION.

19 SECTION 19. REPEALS ARE AS FOLLOWS:

20 (1) THE GENERAL ASSEMBLY DECLARES THAT THE REPEAL UNDER
21 PARAGRAPH (2) IS NECESSARY TO EFFECTUATE SECTION 18(7)(III)
22 OF THIS ACT.

23 (2) SECTION 9(7) OF THE ACT OF JUNE 17, 2011 (P.L.16, 24 NO.6), ENTITLED "AN ACT AMENDING THE ACT OF DECEMBER 5, 1936 25 (2ND SP.SESS., 1937 P.L.2897, NO.1), ENTITLED 'AN ACT 26 ESTABLISHING A SYSTEM OF UNEMPLOYMENT COMPENSATION TO BE ADMINISTERED BY THE DEPARTMENT OF LABOR AND INDUSTRY AND ITS 27 28 EXISTING AND NEWLY CREATED AGENCIES WITH PERSONNEL (WITH 29 CERTAIN EXCEPTIONS) SELECTED ON A CIVIL SERVICE BASIS; 30 REQUIRING EMPLOYERS TO KEEP RECORDS AND MAKE REPORTS, AND

- 107 -

1 CERTAIN EMPLOYERS TO PAY CONTRIBUTIONS BASED ON PAYROLLS TO 2 PROVIDE MONEYS FOR THE PAYMENT OF COMPENSATION TO CERTAIN 3 UNEMPLOYED PERSONS: PROVIDING PROCEDURE AND ADMINISTRATIVE 4 DETAILS FOR THE DETERMINATION, PAYMENT AND COLLECTION OF SUCH 5 CONTRIBUTIONS AND THE PAYMENT OF SUCH COMPENSATION; PROVIDING 6 FOR COOPERATION WITH THE FEDERAL GOVERNMENT AND ITS AGENCIES; CREATING CERTAIN SPECIAL FUNDS IN THE CUSTODY OF THE STATE 7 8 TREASURER; AND PRESCRIBING PENALTIES, ' FURTHER PROVIDING FOR 9 DEFINITIONS AND FOR RELIEF FROM CHARGES AND FOR ESTABLISHMENT 10 AND MAINTENANCE OF EMPLOYER'S RESERVE ACCOUNTS; PROVIDING FOR 11 AUTOMATIC RELIEF FROM CHARGES; FURTHER PROVIDING FOR 12 QUALIFICATIONS REQUIRED TO SECURE COMPENSATION, FOR RATE AND 13 AMOUNT OF COMPENSATION, FOR DEFINITIONS AND FOR RULES OF 14 PROCEDURE; AND PROVIDING FOR SHARED-WORK PROGRAM AND FOR APPLICABILITY," IS REPEALED. 15

16 SECTION 20. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

17 (1) THE AMENDMENT OF SECTIONS 4(M.3), (W) AND (X),
18 301.1(E), 301.4, 401(A) AND (F) AND 404(A), (C) AND (E)(1)
19 AND (2) OF THE ACT SHALL TAKE EFFECT JANUARY 1, 2013.
20 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT

21 IMMEDIATELY.

- 108 -