

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1405 Session of
1995

INTRODUCED BY M. N. WRIGHT, FARGO, E. Z. TAYLOR, STERN, NICKOL,
SAYLOR, GODSHALL, CLARK, HENNESSEY, WAUGH, WOGAN, STEIL,
MICOZZIE, RUBLEY, ROHRER, ADOLPH, ARMSTRONG, BAKER, MERRY,
BROWNE, FAIRCHILD, TRELLO, ITKIN, GEORGE, HALUSKA, McCALL,
JAROLIN, YOUNGBLOOD, THOMAS, BATTISTO, BOSCOLA AND STEELMAN,
APRIL 20, 1995

REFERRED TO COMMITTEE ON LABOR RELATIONS, APRIL 20, 1995

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 creating certain special funds in the custody of the State
15 Treasurer; and prescribing penalties," further providing for
16 the penalty imposed against employers who fail to file
17 certain reports.

18 The General Assembly of the Commonwealth of Pennsylvania
19 hereby enacts as follows:

20 Section 1. Section 206(d) of the act of December 5, 1936
21 (2nd Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment
22 Compensation Law, amended July 21, 1983 (P.L.68, No.30), is
23 amended to read:

1 Section 206. Records of and Reports by Employers.--* * *

2 (d) Any employer who has been determined by the department
3 to be subject to the reporting provisions of this act and has
4 been so notified, and who neglects or refuses to file or to
5 complete in such manner as the department may prescribe either
6 the periodic report required by the department to establish the
7 amount of such contributions or the periodic report required by
8 the department showing the amount of wages paid to each employe,
9 or both, on or before the date such reports are required to be
10 filed, shall pay a penalty of [one hundred per centum (100%)]
11 ten per centum (10%) of the total amount of contributions paid
12 or payable by the employer or employe as the case may be for the
13 period: Provided, That such penalty shall be not less than one
14 dollar (\$1) or more than one hundred dollars (\$100). Such
15 penalty shall apply to the reports for each period with respect
16 to which such reports are required to be filed: Provided, That
17 such penalty shall not apply to reports for any period with
18 respect to which the last day for filing such reports is prior
19 to a date on which the department has notified the employer that
20 he has been determined an employer subject to the reporting
21 provisions of this act, unless the reports for such prior
22 periods are not filed within thirty (30) days after the employer
23 has been so notified. The penalties provided by this section
24 shall be in addition to all other penalties provided for in this
25 act.

26 Section 2. This act shall take effect in 60 days.