Sponsor: SENATOR BAKER

Printer's No. 2657

- Amend Bill, page 1, lines 15 through 22, by striking out "IN 1
- 2 CONTRIBUTIONS BY" in line 15 and all of lines 16 through 22 and
- 3 inserting
- 4 in administration of act, further providing for records of and 5 reports by employers; in contributions by employers and 6 employees, further providing for determination of 7 contribution rate and experience rating, for interest on past 8 due contributions and for limitations upon enforcement of 9 payment of contributions, interest and penalties; in 10 compensation, further providing for qualification required to secure compensation, for ineligibility of incarcerated 11 12 employee and for rate and amount of compensation; in 13 determination of compensation and appeals and reviews and 14 procedure, further providing for decision of referee and 15 further appeals and reviews and for powers of board over 16 claims; in protection of rights and compensation, further 17 providing for certain agreements void and penalty; in penalty 18 provisions, further providing for false statements and 19 representations to obtain or increase compensation, for false 20 statements and representations to prevent or reduce 21 compensation and other offenses and for violation of act and 22 rules and regulations; and providing for an amnesty program.
- 23 Amend Bill, page 2, lines 2 through 5, by striking out all of
- 24 said lines and inserting
- Section 1. Section 206 of the act of December 5, 1936 (2nd 25 26 Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment 27 Compensation Law, amended July 21, 1983 (P.L.68, No.30) and November 17, 1995 (P.L.615, No.64), is amended to read: 28

29 Section 206. Records of and Reports by Employers. -- (a) Each employer (whether or not liable for the payment of contributions 30

- 31 under this act) shall keep accurate employment records
- 32 containing such information, as may be prescribed by the rules
- and regulations adopted by the department. Such records shall be 33
- 34 open to inspection by the department and its agents at any
- 35 reasonable time, and as often as may be deemed necessary, but

- employers need not retain such records more than four (4) years after contributions relating to such records have been paid. The department may require from such employers such reports as it deems necessary, which shall be sworn to, if required by the department.
- (b) Information thus obtained shall not be made public or be open to public inspection, other than to the members of the board, the officers and employes of the department and other public employes in the performance of their public duties, but any employe or employer at a hearing on an appeal shall, upon request, be supplied with information from such records to the extent necessary for the proper presentation and consideration of the appeal.
- (c) Any officer or employe of the department or the board, or any other public employe, who shall violate any of the provisions of this section shall, upon conviction thereof in a summary proceeding, be sentenced to pay a fine of not less than [twenty dollars (\$20)] one hundred dollars (\$100) nor more than [two hundred dollars (\$200)] three hundred dollars (\$300) and in default of the payment of such fine and cost of prosecution shall be sentenced to imprisonment for not longer than thirty (30) days.
- (d) Any employer who has been determined by the department to be subject to the reporting provisions of this act and has been so notified, and who neglects or refuses to file or to complete in such manner as the department may prescribe either the periodic report required by the department to establish the amount of such contributions or the periodic report required by the department showing the amount of wages paid to each employe, or both, on or before the date such reports are required to be filed, shall pay a penalty of [ten per centum (10%)] fifteen per centum (15%) of the total amount of contributions paid or payable by the employer or employe as the case may be for the period: Provided, That such penalty shall be not less than [twenty-five dollars (\$25)] one hundred twenty-five dollars (\$125) or more than [two hundred and fifty dollars (\$250)] four hundred fifty dollars (\$450). Such penalty shall apply to the reports for each period with respect to which such reports are required to be filed: Provided, That such penalty shall not apply to reports for any period with respect to which the last day for filing such reports is prior to a date on which the department has notified the employer that he has been determined an employer subject to the reporting provisions of this act, unless the reports for such prior periods are not filed within thirty (30) days after the employer has been so notified. The penalties provided by this section shall be in addition to all other penalties provided for in this act.
- 48 Section 2. Section 301.1(a) and (c)(1) of the act, amended 49 July 21, 1983 (P.L.68, No.30), is amended to read:
- Amend Bill, page 2, line 13, by striking out "AND" where it

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- 1 occurs the second time and inserting a comma
- Amend Bill, page 2, lines 14 and 15, by striking out "THROUGH 2
- 2015 AND NINE AND SIX-TENTHS PER CENTUM (9.6%) FOR 2016" and 3
- 4 inserting
- through 2012, eight and seven-tenths per centum (8.7%) for 5
- 2013 through 2016, nine and five one-hundredths per centum
- 7 (9.05%) for 2017 and eight and ninety-five one-hundredths per
- centum (8.95%) for 2018 8
- 9 Amend Bill, page 4, line 25, by inserting a bracket before
- "AND" 10
- Amend Bill, page 4, line 25, by inserting after "THEREAFTER" 11
- 12 ] through 2016
- Amend Bill, page 5, lines 21 through 27, by striking out all 13
- 14 of said lines and inserting
- 15 Less than or equal to -12% but greater than -16% 2.5
- 16 Less than or equal to -16% but greater than -20% 2.6
- 17 Less than or equal to -20% or lower 2.7
- 18 Reserve Ratio Factor - 2017 and thereafter Rates

19	Employers Reserve Account as a	<u>Reserve</u>
20	Percentage of Taxable Wages	<u>Ratio Factor</u>

21 <u>Greater than 25%</u> 0.0 22 Greater than or equal to 21% but less than 25% 0.3

Greater than or equal to 18% but less than 21% 0.4 23

24 Greater than or equal to 15% but less than 18% 0.5

Greater than or equal to 12% but less than 15% 0.6 25 26 Greater than or equal to 9% but less than 12% 0.7

Greater than or equal to 7% but less than 9% 0.8 27

Greater than or equal to 5% but less than 7% 0.9 28

29 <u>Greater than or equal to 3% but less than 5%</u> 1.0

Greater than or equal to 1% but less than 3% 1.1 30

1.2 31 Greater than or equal to 0% but less than 1% 32 <u>Less than 0% but greater than -1%</u> 1.3

<u>Less than or equal to -1% but greater than -2%</u> 1.4 33

34 <u>Less than or equal to -2% but greater than -3%</u> 1.5

Less than or equal to -3% but greater than -4% 1.6 35

36 <u>Less than or equal to -4% but greater than -5%</u> 1.7

<u>Less than or equal to -5% but greater than -6%</u> 37 1.8 <u>Less than or equal to -6% but greater than -7%</u> 38 1.9

2.0 39 Less than or equal to -7% but greater than -8%

<u>Less than or equal to -8% but greater than -9%</u> 2.1 40 2.2 Less than or equal to -9% but greater than -10% 41

Less than or equal to -10% but greater than -11% 2.3 42

<u>Less than or equal to -11% but greater than -12%</u>	<u>2.4</u>
Less than or equal to -12% but greater than -16%	<u>2.5</u>
Less than or equal to -16% but greater than -20%	<u>2.6</u>
Less than or equal to -20% but greater than -28%	<u>2.7</u>
Less than or equal to -28% but greater than -100%	<u>3.0</u>
Less than or equal to -100% or lower	<u>3.2</u>
	Less than or equal to -12% but greater than -16%  Less than or equal to -16% but greater than -20%  Less than or equal to -20% but greater than -28%  Less than or equal to -28% but greater than -100%

Amend Bill, page 5, by inserting between lines 28 and 29

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

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

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

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Amend Bill, page 5, line 29, by striking out "2" and

- 41 inserting
- 42 4
- Amend Bill, page 6, line 7, by striking out "AND (E) (1.1)"
- 44 and inserting
- 45 , (e) (1) and (2)

- 1 Amend Bill, page 6, line 9, by striking out "FORTY-TWO PER
- 2 <u>CENTUM (42%)</u>" and inserting
- 3 <u>thirty-seven per centum (37%)</u>
- 4 Amend Bill, page 6, by inserting between lines 12 and 13
- 5 Section 5. Section 402.6 of the act, amended December 9,
- 6 2002 (P.L.1330, No.156), is amended to read:
- 7 Section 402.6. Ineligibility of Incarcerated Employe.--(a)
- 8 An employe shall not be eligible for payment of unemployment
- 9 compensation benefits for any weeks of unemployment during which
- 10 the employe is incarcerated after a conviction.
- 11 (b) The department shall utilize any reasonable means
- 12 <u>determined necessary by the secretary to identify and prevent</u>
- 13 the payment of benefits to incarcerated individuals who are
- 14 <u>disqualified under this section.</u>
- Amend Bill, page 6, line 13, by striking out "3. SECTION
- 16 404(B)" and inserting
- 17 6. Section 404(a)
- Amend Bill, page 6, lines 13 and 14, by striking out "MAY 14,
- 19 1949 (P.L.1355, NO.404),"
- 20 Amend Bill, page 6, lines 25 through 30; page 7, lines 1
- 21 through 9; by striking out all of said lines on said pages and
- 22 inserting
- 23 (a) (1) The employe's weekly benefit rate shall be computed
- 24 as (1) the amount appearing in Part B of the Table Specified for
- 25 the Determination of Rate and Amount of Benefits on the line on
- 26 which in Part A there appears his "highest quarterly wage," or
- 27 (2) fifty per centum (50%) of his full-time weekly wage,
- 28 whichever is greater. Notwithstanding any other provision of
- 29 this act, if an employe's weekly benefit rate, as calculated
- 30 under this paragraph, is less than [seventy dollars (\$70)]
- 31 <u>sixty-eight dollars (\$68)</u>, he shall be ineligible to receive any
- 32 amount of compensation. If the employe's weekly benefit rate is
- 33 not a multiple of one dollar (\$1), it shall be rounded to the
- 34 next lower multiple of one dollar (\$1).
- 35 (2) If the base year wages of an employe whose weekly
- 36 benefit rate has been determined under clause (2) of paragraph
- 37 (1) of this subsection are insufficient to qualify him under
- 38 subsection (c) of this section, his weekly benefit rate shall be
- 39 redetermined under clause (1) of paragraph (1) of this
- 40 subsection.
- 41 (3) If an employe's weekly benefit rate as determined under

- 1 clause (1) of paragraph (1) of this subsection, or redetermined
- 2 under paragraph (2) of this subsection, as the case may be, is
- 3 less than the maximum weekly benefit rate and the employe's base
- 4 year wages are insufficient to qualify him under subsection (c)
- 5 of this section but are sufficient to qualify him for any one of
- 6 the next two lower weekly benefit rates, his weekly benefit rate
- shall be redetermined at the highest of such next lower rates.
- 8 Amend Bill, page 7, line 11, by striking out the bracket
- 9 before "(1)"
- 10 Amend Bill, page 7, line 17, by inserting a bracket before
- 11 "\$1688 1712"
- 12 Amend Bill, page 24, lines 12 through 30; pages 25 through
- 13 40, lines 1 through 30; page 41, lines 1 through 14; by striking
- 14 out all of said lines on said pages
- Amend Bill, page 41, by inserting between lines 14 and 15

16	\$1,688 - \$1,712	<u>\$68</u>	<u>\$2,718</u>
17	<u> 1,713 - \$1,737</u>	<u>69</u>	2,758
18	<u> 1,738 - \$1,762</u>	<u>70</u>	2 <b>,</b> 797
19	<u> 1,763 - \$1,787</u>	<u>71</u>	<u>2,837</u>
20	<u> 1,788 - \$1,812</u>	<u>72</u>	<u>2,877</u>
21	<u> 1,813 - \$1,837</u>	<u>73</u>	<u>2,916</u>
22	<u> 1,838 - \$1,862</u>	<u>74</u>	<u>2,956</u>
23	<u> 1,863 - \$1,887</u>	<u>75</u>	<u>2,996</u>
24	<u> 1,888 - \$1,912</u>	<u>76</u>	<u>3,035</u>
25	<u> 1,913 - \$1,937</u>	<u>77</u>	<u>3,075</u>
26	<u> 1,938 - \$1,962</u>	<u>78</u>	<u>3,115</u>
27	<u> 1,963 - \$1,987</u>	<u>79</u>	<u>3,154</u>
28	<u> 1,988 - \$2,012</u>	<u>80</u>	<u>3,194</u>
29	<u> 2,013 - \$2,037</u>	<u>81</u>	<u>3,234</u>
30	<u> 2,038 - \$2,062</u>	<u>82</u>	<u>3,274</u>
31	<u> 2,063 - \$2,087</u>	<u>83</u>	<u>3,313</u>
32	<u> 2,088 - \$2,112</u>	<u>84</u>	<u>3,353</u>
33	<u> 2,113 - \$2,137</u>	<u>85</u>	<u>3,393</u>
34	<u> 2,138 - \$2,162</u>	<u>86</u>	<u>3,432</u>
35	2,163 - \$2,187	<u>87</u>	<u>3,472</u>
36	<u> 2,188 - \$2,212</u>	<u>88</u>	<u>3,512</u>
37	<u>2,213 - \$2,237</u>	<u>89</u>	<u>3,551</u>
38	<u> 2,238 - \$2,262</u>	<u>90</u>	<u>3,591</u>

1	<u> 2,263 - \$2,287</u>	<u>91</u>	<u>3,631</u>
2	<u>2,288 - \$2,312</u>	<u>92</u>	<u>3,670</u>
3	2,313 - \$2,337	<u>93</u>	<u>3,710</u>
4	2,338 - \$2,362	<u>94</u>	<u>3,750</u>
5	<u>2,363 - \$2,387</u>	<u>95</u>	<u>3,789</u>
6	<u>2,388 - \$2,412</u>	<u>96</u>	<u>3,829</u>
7	<u>2,413 - \$2,437</u>	<u>97</u>	<u>3,869</u>
8	<u> 2,438 - \$2,462</u>	<u>98</u>	<u>3,908</u>
9	<u> 2,463 - \$2,487</u>	<u>98</u>	<u>3,948</u>
10	<u> 2,488 - \$2,512</u>	<u>99</u>	<u>3,988</u>
11	2,513 - \$2,537	<u>100</u>	4,027
12	<u>2,538 - \$2,562</u>	<u>101</u>	4,067
13	<u> 2,563 - \$2,587</u>	<u>102</u>	4,107
14	<u> 2,588 - \$2,612</u>	<u>103</u>	4,147
15	<u>2,613 - \$2,637</u>	<u>104</u>	<u>4,186</u>
16	<u>2,638 - \$2,662</u>	<u>105</u>	4,226
17	<u> 2,663 - \$2,687</u>	<u>106</u>	4,266
18	<u> 2,688 - \$2,712</u>	<u>107</u>	<u>4,305</u>
19	<u>2,713 - \$2,737</u>	<u>108</u>	<u>4,345</u>
20	<u> 2,738 - \$2,762</u>	<u>109</u>	<u>4,385</u>
21	<u> 2,763 - \$2,787</u>	<u>110</u>	4,424
22	<u> 2,788 - \$2,812</u>	<u>111</u>	4,464
23	2,813 - \$2,837	<u>112</u>	<u>4,504</u>
24	<u>2,838 - \$2,862</u>	<u>113</u>	<u>4,543</u>
25	<u> 2,863 - \$2,887</u>	<u>114</u>	<u>4,583</u>
26	<u> 2,888 - \$2,912</u>	<u>115</u>	<u>4,623</u>
27	<u>2,913 - \$2,937</u>	<u>116</u>	4,662
28	<u>2,938 - \$2,962</u>	<u>117</u>	<u>4,702</u>
29	<u> 2,963 - \$2,987</u>	<u>118</u>	4,742
30	<u> 2,988 - \$3,012</u>	<u>119</u>	<u>4,781</u>
31	3,013 - \$3,037	<u>120</u>	<u>4,821</u>
32	<u>3,038 - \$3,062</u>	<u>121</u>	<u>4,861</u>
33	<u>3,063 - \$3,087</u>	<u>122</u>	<u>4,900</u>
34	<u>3,088 - \$3,112</u>	<u>123</u>	<u>4,940</u>
35	3,113 - \$3,137	<u>124</u>	<u>4,980</u>
36	<u>3,138 - \$3,162</u>	<u>125</u>	<u>5,020</u>
37	<u>3,163 - \$3,187</u>	<u>126</u>	<u>5,059</u>
38	<u>3,188 - \$3,212</u>	<u>127</u>	<u>5,099</u>
39	<u>3,213 - \$3,237</u>	<u>128</u>	<u>5,139</u>
40	<u>3,238 - \$3,262</u>	<u>129</u>	<u>5,178</u>
41	<u>3,263 - \$3,287</u>	<u>130</u>	<u>5,218</u>
42	3,288 - \$3,312	<u>131</u>	<u>5,258</u>

1	<u>3,313 - \$3,337</u>	<u>132</u>	<u>5,297</u>
2	<u>3,338 - \$3,362</u>	<u>133</u>	<u>5,337</u>
3	<u>3,363 - \$3,387</u>	<u>134</u>	<u>5,377</u>
4	<u>3,388 - \$3,412</u>	<u>135</u>	<u>5,416</u>
5	<u>3,413 - \$3,437</u>	<u>136</u>	<u>5,456</u>
6	<u> 3,438 - \$3,462</u>	<u>137</u>	<u>5,496</u>
7	<u> 3,463 - \$3,487</u>	<u>138</u>	<u>5,535</u>
8	<u>3,488 - \$3,512</u>	<u>139</u>	<u>5,575</u>
9	<u>3,513 - \$3,537</u>	<u>140</u>	<u>5,615</u>
10	<u>3,538 - \$3,562</u>	<u>141</u>	<u>5,654</u>
11	<u>3,563 - \$3,587</u>	<u>142</u>	<u>5,694</u>
12	<u>3,588 - \$3,612</u>	<u>143</u>	<u>5,734</u>
13	<u>3,613 - \$3,637</u>	<u>144</u>	<u>5,774</u>
14	<u> 3,638 - \$3,662</u>	<u>145</u>	<u>5,813</u>
15	<u> 3,663 - \$3,687</u>	<u>146</u>	<u>5,853</u>
16	<u> 3,688 - \$3,712</u>	<u>147</u>	<u>5,893</u>
17	<u>3,713 - \$3,737</u>	<u>147</u>	<u>5,932</u>
18	<u>3,738 - \$3,762</u>	<u>148</u>	<u>5,972</u>
19	<u>3,763 - \$3,787</u>	<u>149</u>	<u>6,012</u>
20	<u>3,788 - \$3,812</u>	<u>150</u>	<u>6,051</u>
21	<u> 3,813 - \$3,837</u>	<u>151</u>	<u>6,091</u>
22	<u>3,838 - \$3,862</u>	<u>152</u>	<u>6,131</u>
23	<u> 3,863 - \$3,887</u>	<u>153</u>	<u>6,170</u>
24	<u> 3,888 - \$3,912</u>	<u>154</u>	<u>6,210</u>
25	<u>3,913 - \$3,937</u>	<u>155</u>	<u>6,250</u>
26	<u> 3,938 - \$3,962</u>	<u>156</u>	<u>6,289</u>
27	<u> 3,963 - \$3,987</u>	<u>157</u>	<u>6,329</u>
28	<u> 3,988 - \$4,012</u>	<u>158</u>	<u>6,369</u>
29	<u>4,013 - \$4,037</u>	<u>159</u>	<u>6,408</u>
30	<u>4,038 - \$4,062</u>	<u>160</u>	<u>6,448</u>
31	<u>4,063 - \$4,087</u>	<u>161</u>	<u>6,488</u>
32	<u>4,088 - \$4,112</u>	<u>162</u>	<u>6,527</u>
33	<u>4,113 - \$4,137</u>	<u>163</u>	<u>6,567</u>
34	<u>4,138 - \$4,162</u>	<u>164</u>	<u>6,607</u>
35	<u>4,163 - \$4,187</u>	<u> 165</u>	<u>6,647</u>
36	<u>4,188 - \$4,212</u>	<u>166</u>	<u>6,686</u>
37	<u>4,213 - \$4,237</u>	<u>167</u>	<u>6,726</u>
38	<u>4,238 - \$4,262</u>	<u>168</u>	<u>6,766</u>
39	<u>4,263 - \$4,287</u>	<u>169</u>	<u>6,805</u>
40	<u>4,288 - \$4,312</u>	<u>170</u>	<u>6,845</u>
41	<u>4,313 - \$4,337</u>	<u>171</u>	<u>6,885</u>
42	<u>4,338 - \$4,362</u>	<u>172</u>	<u>6,924</u>

1	<u>4,363 - \$4,387</u>	<u>173</u>	<u>6,964</u>
2	4,388 - \$4,412	<u>174</u>	7,004
3	4,413 - \$4,437	<u>175</u>	7,043
4	<u>4,438 - \$4,462</u>	<u>176</u>	7,083
5	<u>4,463 - \$4,487</u>	<u>177</u>	<u>7,123</u>
6	<u>4,488 - \$4,512</u>	<u>178</u>	<u>7,162</u>
7	4,513 - \$4,537	<u>179</u>	<u>7,202</u>
8	<u>4,538 - \$4,562</u>	<u>180</u>	7,242
9	<u>4,563 - \$4,587</u>	<u>181</u>	<u>7,281</u>
10	4,588 - \$4,612	<u>182</u>	<u>7,321</u>
11	4,613 - \$4,637	<u>183</u>	<u>7,361</u>
12	<u>4,638 - \$4,662</u>	<u>184</u>	7,400
13	4,663 - \$4,687	<u>185</u>	7,440
14	4,688 - \$4,712	<u>186</u>	7,480
15	4,713 - \$4,737	<u>187</u>	<u>7,520</u>
16	4,738 - \$4,762	<u>188</u>	<u>7,559</u>
17	4,763 - \$4,787	<u>189</u>	<u>7,599</u>
18	4,788 - \$4,812	190	<u>7,639</u>
19	4,813 - \$4,837	191	<u>7,678</u>
20	4,838 - \$4,862	192	7,718
21	4,863 - \$4,887	193	7,758
22	4,888 - \$4,912	194	7,797
23	4,913 - \$4,937	<u> 195</u>	7,837
24	4,938 - \$4,962	<u> 196</u>	7,877
25	4,963 - \$4,987	<u> </u>	7,916
26	4,988 - \$5,012	197	7,956
27	5,013 - \$5,037	<u> </u>	7,996
28	5,038 - \$5,062	<u> </u>	8,035
29	5,063 - \$5,087	200	8,075
30	5,088 - \$5,112	<u>201</u>	8,115
31	5,113 - \$5,137	<u>202</u>	8,154
32	5,138 - \$5,162	<u>203</u>	8,194
33	5,163 - \$5,187	204	8,234
34	5,188 - \$5,212	<u>205</u>	8,274
35	5,213 - \$5,237	<u>206</u>	8,313
36	5,238 - \$5,262	<u>207</u>	8,353
37	5,263 - \$5,287	<u> </u>	8,393
38	5,288 - \$5,312	209	8,432
39	<u>5,313 - \$5,337</u>	210	8,472
40	<u>5,338 - \$5,362</u>	<u>211</u>	8,512
41	<u>5,363 - \$5,387</u>	<u>==-</u> 212	8,551
42	<u>5,388 - \$5,412</u>	<u>==-</u> 213	8,591
		<del></del>	<del>-,</del>

1	<u>5,413 - \$5,437</u>	<u>214</u>	<u>8,631</u>
2	<u>5,438 - \$5,462</u>	<u>215</u>	<u>8,670</u>
3	<u>5,463 - \$5,487</u>	<u>216</u>	<u>8,710</u>
4	<u>5,488 - \$5,512</u>	<u>217</u>	<u>8,750</u>
5	<u>5,513 - \$5,537</u>	<u>218</u>	<u>8,789</u>
6	<u>5,538 - \$5,562</u>	<u>219</u>	<u>8,829</u>
7	<u>5,563 - \$5,587</u>	<u>220</u>	<u>8,869</u>
8	<u>5,588 - \$5,612</u>	<u>221</u>	<u>8,908</u>
9	<u>5,613 - \$5,637</u>	<u>222</u>	<u>8,948</u>
10	<u>5,638 - \$5,662</u>	<u>223</u>	<u>8,988</u>
11	<u>5,663 - \$5,687</u>	<u>224</u>	<u>9,027</u>
12	<u>5,688 - \$5,712</u>	<u>225</u>	<u>9,067</u>
13	<u>5,713 - \$5,737</u>	<u>226</u>	<u>9,107</u>
14	<u>5,738 - \$5,762</u>	<u>227</u>	9,147
15	<u>5,763 - \$5,787</u>	<u>228</u>	<u>9,186</u>
16	<u>5,788 - \$5,812</u>	<u>229</u>	<u>9,226</u>
17	<u>5,813 - \$5,837</u>	<u>230</u>	<u>9,266</u>
18	<u>5,838 - \$5,862</u>	<u>231</u>	<u>9,305</u>
19	<u>5,863 - \$5,887</u>	<u>232</u>	<u>9,345</u>
20	<u>5,888 - \$5,912</u>	<u>233</u>	<u>9,385</u>
21	<u>5,913 - \$5,937</u>	<u>234</u>	9,424
22	<u>5,938 - \$5,962</u>	<u>235</u>	<u>9,464</u>
23	<u>5,963 - \$5,987</u>	<u>236</u>	<u>9,504</u>
24	<u>5,988 - \$6,012</u>	<u>237</u>	<u>9,543</u>
25	<u>6,013 - \$6,037</u>	<u>238</u>	<u>9,583</u>
26	<u>6,038 - \$6,062</u>	<u>239</u>	<u>9,623</u>
27	<u>6,063 - \$6,087</u>	<u>240</u>	<u>9,662</u>
28	<u>6,088 - \$6,112</u>	<u>241</u>	<u>9,702</u>
29	<u>6,113 - \$6,137</u>	<u>242</u>	<u>9,742</u>
30	<u>6,138 - \$6,162</u>	<u>243</u>	<u>9,781</u>
31	<u>6,163 - \$6,187</u>	<u>244</u>	<u>9,821</u>
32	<u>6,188 - \$6,212</u>	<u>245</u>	<u>9,861</u>
33	<u>6,213 - \$6,237</u>	<u>245</u>	<u>9,900</u>
34	<u>6,238 - \$6,262</u>	<u>246</u>	<u>9,940</u>
35	<u>6,263 - \$6,287</u>	<u>247</u>	<u>9,980</u>
36	<u>6,288 - \$6,312</u>	<u>248</u>	<u>10,020</u>
37	<u>6,313 - \$6,337</u>	<u>249</u>	<u>10,059</u>
38	<u>6,338 - \$6,362</u>	<u>250</u>	10,099
39	<u>6,363 - \$6,387</u>	<u>251</u>	10,139
40	<u>6,388 - \$6,412</u>	<u>252</u>	10,178
41	<u>6,413 - \$6,437</u>	<u>253</u>	10,218
42	<u>6,438 - \$6,462</u>	<u>254</u>	<u>10,258</u>

1	<u>6,463 - \$6,487</u>	<u>255</u>	10,297
2	<u>6,488 - \$6,512</u>	<u>256</u>	10,337
3	<u>6,513 - \$6,537</u>	<u>257</u>	<u>10,377</u>
4	<u>6,538 - \$6,562</u>	<u>258</u>	10,416
5	<u>6,563 - \$6,587</u>	<u>259</u>	<u>10,456</u>
6	<u>6,588 - \$6,612</u>	<u>260</u>	10,496
7	<u>6,613 - \$6,637</u>	<u>261</u>	<u>10,535</u>
8	<u>6,638 - \$6,662</u>	<u>262</u>	10,575
9	<u>6,663 - \$6,687</u>	<u>263</u>	10,615
10	<u>6,688 - \$6,712</u>	<u>264</u>	10,654
11	<u>6,713 - \$6,737</u>	<u> 265</u>	10,694
12	<u>6,738 - \$6,762</u>	<u>266</u>	10,734
13	<u>6,763 - \$6,787</u>	<u>267</u>	10,774
14	<u>6,788 - \$6,812</u>	<u>268</u>	10,813
15	<u>6,813 - \$6,837</u>	<u>269</u>	10,853
16	<u>6,838 - \$6,862</u>	<u>270</u>	10,893
17	<u>6,863 - \$6,887</u>	<u>271</u>	10,932
18	<u>6,888 - \$6,912</u>	<u>272</u>	10,972
19	<u>6,913 - \$6,937</u>	<u>273</u>	11,012
20	<u>6,938 - \$6,962</u>	<u>274</u>	11,051
21	<u>6,963 - \$6,987</u>	<u>275</u>	11,091
22	<u>6,988 - \$7,012</u>	<u>276</u>	11,131
23	<u>7,013 - \$7,037</u>	<u>277</u>	11,170
24	<u>7,038 - \$7,062</u>	<u>278</u>	11,210
25	<u>7,063 - \$7,087</u>	<u>279</u>	11,250
26	<u>7,088 - \$7,112</u>	<u>280</u>	11,289
27	<u>7,113 - \$7,137</u>	<u>281</u>	11,329
28	<u>7,138 - \$7,162</u>	<u>282</u>	11,369
29	<u>7,163 - \$7,187</u>	<u>283</u>	11,408
30	<u>7,188 - \$7,212</u>	<u>284</u>	11,448
31	<u>7,213 - \$7,237</u>	<u>285</u>	11,488
32	<u>7,238 - \$7,262</u>	<u>286</u>	11,527
33	<u>7,263 - \$7,287</u>	<u>287</u>	11,567
34	<u>7,288 - \$7,312</u>	<u>288</u>	11,607
35	7,313 - \$7,337	<u>289</u>	11,647
36	7,338 - \$7,362	<u>290</u>	11,686
37	7,363 - \$7,387	<u>291</u>	<u>11,726</u>
38	<u>7,388 - \$7,412</u>	<u>292</u>	11,766
39	7,413 - \$7,437	<u>293</u>	<u>11,805</u>
40	7,438 - \$7,462	<u>294</u>	<u>11,845</u>
41	<u>7,463 - \$7,487</u>	<u>294</u>	<u>11,885</u>
42	<u>7,488 - \$7,512</u>	<u>295</u>	<u>11,924</u>

1	<u>7,513 - \$7,537</u>	<u>296</u>	11,964
2	<u>7,538 - \$7,562</u>	<u>297</u>	<u>12,004</u>
3	<u> 7,563 - \$7,587</u>	<u>298</u>	12,043
4	<u>7,588 - \$7,612</u>	<u>299</u>	<u>12,083</u>
5	<u>7,613 - \$7,637</u>	<u>300</u>	12,123
6	<u> 7,638 - \$7,662</u>	<u>301</u>	12,162
7	<u>7,663 - \$7,687</u>	<u>302</u>	12,202
8	<u>7,688 - \$7,712</u>	<u>303</u>	12,242
9	<u>7,713 - \$7,737</u>	<u>304</u>	<u>12,281</u>
10	<u> 7,738 - \$7,762</u>	<u>305</u>	<u>12,321</u>
11	<u> 7,763 - \$7,787</u>	<u>306</u>	12,361
12	<u>7,788 - \$7,812</u>	<u>307</u>	12,400
13	<u> 7,813 - \$7,837</u>	<u>308</u>	12,440
14	<u> 7,838 - \$7,862</u>	<u>309</u>	12,480
15	<u> 7,863 - \$7,887</u>	<u>310</u>	12,520
16	<u> 7,888 - \$7,912</u>	<u>311</u>	<u>12,559</u>
17	<u> 7,913 - \$7,937</u>	<u>312</u>	<u>12,599</u>
18	<u> 7,938 - \$7,962</u>	<u>313</u>	12,639
19	<u> 7,963 - \$7,987</u>	<u>314</u>	<u>12,678</u>
20	<u> 7,988 - \$8,012</u>	<u>315</u>	12,718
21	<u>8,013 - \$8,037</u>	<u>316</u>	12,758
22	<u>8,038 - \$8,062</u>	<u>317</u>	<u>12,797</u>
23	<u>8,063 - \$8,087</u>	<u>318</u>	<u>12,837</u>
24	<u>8,088 - \$8,112</u>	<u>319</u>	<u> 12,877</u>
25	<u>8,113 - \$8,137</u>	<u>320</u>	12,916
26	<u>8,138 - \$8,162</u>	<u>321</u>	<u>12,956</u>
27	<u>8,163 - \$8,187</u>	<u>322</u>	<u>12,996</u>
28	<u>8,188 - \$8,212</u>	<u>323</u>	<u>13,035</u>
29	<u>8,213 - \$8,237</u>	<u>324</u>	<u>13,075</u>
30	<u>8,238 - \$8,262</u>	<u>325</u>	<u>13,115</u>
31	<u>8,263 - \$8,287</u>	<u>326</u>	<u>13,154</u>
32	<u>8,288 - \$8,312</u>	<u>327</u>	13,194
33	<u>8,313 - \$8,337</u>	<u>328</u>	<u>13,234</u>
34	<u>8,338 - \$8,362</u>	<u>329</u>	<u>13,274</u>
35	<u>8,363 - \$8,387</u>	<u>330</u>	13,313
36	<u>8,388 - \$8,412</u>	<u>331</u>	<u>13,353</u>
37	<u>8,413 - \$8,437</u>	<u>332</u>	13,393
38	<u>8,438 - \$8,462</u>	<u>333</u>	13,432
39	<u>8,463 - \$8,487</u>	<u>334</u>	13,472
40	8,488 - \$8,512	<u>335</u>	13,512
41	<u>8,513 - \$8,537</u>	<u>336</u>	<u>13,551</u>
42	<u>8,538 - \$8,562</u>	<u>337</u>	<u>13,591</u>

1	<u>8,563 - \$8,587</u>	<u>338</u>	<u>13,631</u>
2	<u>8,588 - \$8,612</u>	<u>339</u>	<u>13,670</u>
3	<u>8,613 - \$8,637</u>	<u>340</u>	<u>13,710</u>
4	<u>8,638 - \$8,662</u>	<u>341</u>	<u>13,750</u>
5	<u>8,663 - \$8,687</u>	<u>342</u>	<u>13,789</u>
6	<u>8,688 - \$8,712</u>	<u>343</u>	<u>13,829</u>
7	<u>8,713 - \$8,737</u>	<u>343</u>	<u>13,869</u>
8	<u>8,738 - \$8,762</u>	<u>344</u>	<u>13,908</u>
9	<u>8,763 - \$8,787</u>	<u>345</u>	<u>13,948</u>
10	<u>8,788 - \$8,812</u>	<u>346</u>	<u>13,988</u>
11	<u>8,813 - \$8,837</u>	<u>347</u>	14,027
12	<u>8,838 - \$8,862</u>	<u>348</u>	<u>14,067</u>
13	<u>8,863 - \$8,887</u>	<u>349</u>	<u>14,107</u>
14	<u>8,888 - \$8,912</u>	<u>350</u>	14,147
15	<u>8,913 - \$8,937</u>	<u>351</u>	<u>14,186</u>
16	<u>8,938 - \$8,962</u>	<u>352</u>	<u>14,226</u>
17	<u>8,963 - \$8,987</u>	<u>353</u>	<u>14,266</u>
18	<u>8,988 - \$9,012</u>	<u>354</u>	<u>14,305</u>
19	<u>9,013 - \$9,037</u>	<u>355</u>	<u>14,345</u>
20	<u>9,038 - \$9,062</u>	<u>356</u>	<u>14,385</u>
21	<u>9,063 - \$9,087</u>	<u>357</u>	14,424
22	<u>9,088 - \$9,112</u>	<u>358</u>	14,464
23	<u>9,113 - \$9,137</u>	<u>359</u>	<u>14,504</u>
24	<u>9,138 - \$9,162</u>	<u>360</u>	14,543
25	<u>9,163 - \$9,187</u>	<u>361</u>	<u>14,583</u>
26	<u>9,188 - \$9,212</u>	<u>362</u>	<u>14,623</u>
27	<u>9,213 - \$9,237</u>	<u>363</u>	<u>14,662</u>
28	<u>9,238 - \$9,262</u>	<u>364</u>	<u>14,702</u>
29	<u>9,263 - \$9,287</u>	<u>365</u>	14,742
30	<u>9,288 - \$9,312</u>	<u>366</u>	<u>14,781</u>
31	<u>9,313 - \$9,337</u>	<u>367</u>	<u>14,821</u>
32	<u>9,338 - \$9,362</u>	<u>368</u>	<u>14,861</u>
33	<u>9,363 - \$9,387</u>	<u>369</u>	<u>14,900</u>
34	<u>9,388 - \$9,412</u>	<u>370</u>	<u>14,940</u>
35	<u>9,413 - \$9,437</u>	<u>371</u>	<u>14,980</u>
36	<u>9,438 - \$9,462</u>	<u>372</u>	<u>15,020</u>
37	<u>9,463 - \$9,487</u>	<u>373</u>	<u>15,059</u>
38	<u>9,488 - \$9,512</u>	<u>374</u>	<u>15,099</u>
39	<u>9,513 - \$9,537</u>	<u>375</u>	<u>15,139</u>
40	<u>9,538 - \$9,562</u>	<u>376</u>	<u>15,178</u>
41	<u>9,563 - \$9,587</u>	<u>377</u>	<u>15,218</u>
42	<u>9,588 - \$9,612</u>	<u>378</u>	<u>15,258</u>

1	<u>9,613 - \$9,637</u>	<u>379</u>	<u>15,297</u>
2	<u>9,638 - \$9,662</u>	<u>380</u>	<u>15,337</u>
3	<u>9,663 - \$9,687</u>	<u>381</u>	<u> 15,377</u>
4	<u>9,688 - \$9,712</u>	<u>382</u>	<u>15,416</u>
5	<u>9,713 - \$9,737</u>	<u>383</u>	<u>15,456</u>
6	<u>9,738 - \$9,762</u>	<u>384</u>	<u>15,496</u>
7	<u>9,763 - \$9,787</u>	<u>385</u>	<u>15,535</u>
8	<u>9,788 - \$9,812</u>	<u>386</u>	<u>15,575</u>
9	<u>9,813 - \$9,837</u>	<u>387</u>	<u>15,615</u>
10	<u>9,838 - \$9,862</u>	<u>388</u>	<u>15,654</u>
11	<u>9,863 - \$9,887</u>	<u>389</u>	<u>15,694</u>
12	<u>9,888 - \$9,912</u>	<u>390</u>	<u>15,734</u>
13	<u>9,913 - \$9,937</u>	<u>391</u>	<u>15,774</u>
14	<u>9,938 - \$9,962</u>	<u>392</u>	<u>15,813</u>
15	<u>9,963 - \$9,987</u>	<u>392</u>	<u>15,853</u>
16	<u>9,988 - \$10,012</u>	<u>393</u>	<u> 15,893</u>
17	<u> 10,013 - \$10,037</u>	<u>394</u>	<u>15,932</u>
18	<u> 10,038 - \$10,062</u>	<u>395</u>	<u> 15,972</u>
19	<u> 10,063 - \$10,087</u>	<u>396</u>	16,012
20	<u> 10,088 - \$10,112</u>	<u>397</u>	<u>16,051</u>
21	<u> 10,113 - \$10,137</u>	<u>398</u>	<u>16,091</u>
22	<u> 10,138 - \$10,162</u>	<u>399</u>	<u>16,131</u>
23	<u> 10,163 - \$10,187</u>	<u>400</u>	<u>16,170</u>
24	<u> 10,188 - \$10,212</u>	<u>401</u>	16,210
25	10,213 - \$10,237	<u>402</u>	16,250
26	<u> 10,238 - \$10,262</u>	<u>403</u>	16,289
27	<u> 10,263 - \$10,287</u>	<u>404</u>	16,329
28	<u> 10,288 - \$10,312</u>	<u>405</u>	<u>16,369</u>
29	<u> 10,313 - \$10,337</u>	<u>406</u>	16,408
30	<u> 10,338 - \$10,362</u>	<u>407</u>	16,448
31	<u> 10,363 - \$10,387</u>	<u>408</u>	<u>16,488</u>
32	<u> 10,388 - \$10,412</u>	<u>409</u>	<u>16,527</u>
33	<u> 10,413 - \$10,437</u>	<u>410</u>	<u>16,567</u>
34	<u> 10,438 - \$10,462</u>	<u>411</u>	<u>16,607</u>
35	<u> 10,463 - \$10,487</u>	<u>412</u>	16,647
36	<u> 10,488 - \$10,512</u>	<u>413</u>	<u>16,686</u>
37	<u> 10,513 - \$10,537</u>	<u>414</u>	<u>16,726</u>
38	<u> 10,538 - \$10,562</u>	<u>415</u>	<u>16,766</u>
39	<u> 10,563 - \$10,587</u>	<u>416</u>	<u>16,805</u>
40	<u> 10,588 - \$10,612</u>	<u>417</u>	16,845
41	<u> 10,613 - \$10,637</u>	<u>418</u>	<u>16,885</u>
42	<u> 10,638 - \$10,662</u>	<u>419</u>	<u>16,924</u>

1	<u> 10,663 - \$10,687</u>	<u>420</u>	<u>16,964</u>
2	<u> 10,688 - \$10,712</u>	<u>421</u>	<u>17,004</u>
3	<u> 10,713 - \$10,737</u>	<u>422</u>	<u>17,043</u>
4	<u> 10,738 - \$10,762</u>	<u>423</u>	<u>17,083</u>
5	<u> 10,763 - \$10,787</u>	<u>424</u>	<u>17,123</u>
6	<u> 10,788 - \$10,812</u>	<u>425</u>	<u>17,162</u>
7	<u> 10,813 - \$10,837</u>	<u>426</u>	<u>17,202</u>
8	<u> 10,838 - \$10,862</u>	<u>427</u>	17,242
9	<u> 10,863 - \$10,887</u>	<u>428</u>	<u>17,281</u>
10	<u> 10,888 - \$10,912</u>	<u>429</u>	<u>17,321</u>
11	<u> 10,913 - \$10,937</u>	<u>430</u>	<u>17,361</u>
12	<u> 10,938 - \$10,962</u>	<u>431</u>	<u>17,400</u>
13	<u> 10,963 - \$10,987</u>	<u>432</u>	<u>17,440</u>
14	<u> 10,988 - \$11,012</u>	<u>433</u>	<u>17,480</u>
15	<u> 11,013 - \$11,037</u>	<u>434</u>	<u>17,520</u>
16	<u> 11,038 - \$11,062</u>	<u>435</u>	<u>17,559</u>
17	<u> 11,063 - \$11,087</u>	<u>436</u>	<u>17,599</u>
18	<u> 11,088 - \$11,112</u>	<u>437</u>	<u>17,639</u>
19	11,113 - \$11,137	<u>438</u>	<u>17,678</u>
20	<u> 11,138 - \$11,162</u>	<u>439</u>	<u>17,718</u>
21	<u> 11,163 - \$11,187</u>	<u>440</u>	<u>17,758</u>
22	<u> 11,188 - \$11,212</u>	441	<u> 17,797</u>
23	<u> 11,213 - \$11,237</u>	441	<u>17,837</u>
24	<u> 11,238 - \$11,262</u>	442	<u>17,877</u>
25	<u> 11,263 - \$11,287</u>	443	<u>17,916</u>
26	<u> 11,288 - \$11,312</u>	444	<u>17,956</u>
27	<u> 11,313 - \$11,337</u>	445	<u>17,996</u>
28	<u> 11,338 - \$11,362</u>	446	<u> 18,035</u>
29	<u> 11,363 - \$11,387</u>	447	<u>18,075</u>
30	<u> 11,388 - \$11,412</u>	448	<u>18,115</u>
31	<u> 11,413 - \$11,437</u>	449	<u>18,154</u>
32	<u> 11,438 - \$11,462</u>	<u>450</u>	<u>18,194</u>
33	<u> 11,463 - \$11,487</u>	<u>451</u>	<u>18,234</u>
34	<u> 11,488 - \$11,512</u>	<u>452</u>	<u>18,274</u>
35	<u> 11,513 - \$11,537</u>	<u>453</u>	<u>18,313</u>
36	<u> 11,538 - \$11,562</u>	<u>454</u>	<u>18,353</u>
37	<u> 11,563 - \$11,587</u>	<u>455</u>	<u>18,393</u>
38	11,588 - \$11,612	<u>456</u>	<u>18,432</u>
39	<u> 11,613 - \$11,637</u>	<u>457</u>	<u>18,472</u>
40	<u> 11,638 - \$11,662</u>	<u>458</u>	<u>18,512</u>
41	<u> 11,663 - \$11,687</u>	<u>459</u>	<u>18,551</u>
42	11,688 - \$11,712	<u>460</u>	<u>18,591</u>

1	<u>11,713 - \$11,737</u>	<u>461</u>	<u>18,631</u>
2	<u>11,738 - \$11,762</u>	<u>462</u>	<u>18,670</u>
3	<u> 11,763 - \$11,787</u>	<u>463</u>	<u>18,710</u>
4	<u>11,788 - \$11,812</u>	464	<u>18,750</u>
5	<u> 11,813 - \$11,837</u>	<u>465</u>	<u>18,789</u>
6	<u> 11,838 - \$11,862</u>	<u>466</u>	<u>18,829</u>
7	<u> 11,863 - \$11,887</u>	<u>467</u>	<u>18,869</u>
8	<u> 11,888 - \$11,912</u>	<u>468</u>	<u>18,908</u>
9	<u> 11,913 - \$11,937</u>	<u>469</u>	<u>18,948</u>
10	<u> 11,938 - \$11,962</u>	<u>470</u>	<u>18,988</u>
11	<u> 11,963 - \$11,987</u>	<u>471</u>	<u>19,027</u>
12	<u> 11,988 - \$12,012</u>	<u>472</u>	<u>19,067</u>
13	<u> 12,013 - \$12,037</u>	<u>473</u>	<u>19,107</u>
14	<u> 12,038 - \$12,062</u>	<u>474</u>	<u>19,147</u>
15	<u> 12,063 - \$12,087</u>	<u>475</u>	<u>19,186</u>
16	<u> 12,088 - \$12,112</u>	<u>476</u>	<u> 19,226</u>
17	<u> 12,113 - \$12,137</u>	<u>477</u>	<u> 19,266</u>
18	<u> 12,138 - \$12,162</u>	478	<u>19,305</u>
19	<u> 12,163 - \$12,187</u>	<u>479</u>	<u>19,345</u>
20	<u> 12,188 - \$12,212</u>	480	<u>19,385</u>
21	<u> 12,213 - \$12,237</u>	<u>481</u>	19,424
22	<u> 12,238 - \$12,262</u>	<u>482</u>	19,464
23	<u> 12,263 - \$12,287</u>	483	<u>19,504</u>
24	12,288 - \$12,312	484	19,543
25	12,313 - \$12,337	485	19,583
26	12,338 - \$12,362	486	19,623
27	<u> 12,363 - \$12,387</u>	487	19,662
28	<u> 12,388 - \$12,412</u>	488	<u>19,702</u>
29	<u> 12,413 - \$12,437</u>	489	19,742
30	12,438 - \$12,462	490	<u>19,781</u>
31	<u> 12,463 - \$12,487</u>	490	<u>19,821</u>
32	12,488 - \$12,512	<u>491</u>	19,861
33	<u> 12,513 - \$12,537</u>	<u>492</u>	<u>19,900</u>
34	<u> 12,538 - \$12,562</u>	<u>493</u>	19,940
35	<u> 12,563 - \$12,587</u>	494	<u>19,980</u>
36	12,588 - \$12,612	495	20,020
37	<u> 12,613 - \$12,637</u>	496	<u>20,059</u>
38	12,638 - \$12,662	<u>497</u>	20,099
39	12,663 - \$12,687	<u>498</u>	20,139
40	12,688 - \$12,712	<u>499</u>	20,178
41	12,713 - \$12,737	<u>500</u>	20,218
42	12,738 - \$12,762	<u>501</u>	20,258
			<del></del> _

1	12,763 - \$12,787	<u>502</u>	<u> 20,297</u>
2	12,788 - \$12,812	<u>503</u>	<u>20,337</u>
3	12,813 - \$12,837	<u>504</u>	<u> 20,377</u>
4	12,838 - \$12,862	<u>505</u>	<u>20,416</u>
5	<u> 12,863 - \$12,887</u>	<u>506</u>	<u>20,456</u>
6	12,888 - \$12,912	<u>507</u>	<u>20,496</u>
7	<u> 12,913 - \$12,937</u>	<u>508</u>	<u>20,535</u>
8	<u> 12,938 - \$12,962</u>	<u>509</u>	<u>20,575</u>
9	<u> 12,963 - \$12,987</u>	<u>510</u>	<u>20,615</u>
10	12,988 - \$13,012	<u>511</u>	<u>20,654</u>
11	<u> 13,013 - \$13,037</u>	<u>512</u>	<u> 20,694</u>
12	<u> 13,038 - \$13,062</u>	<u>513</u>	<u>20,734</u>
13	<u> 13,063 - \$13,087</u>	<u>514</u>	<u>20,774</u>
14	13,088 - \$13,112	<u>515</u>	<u>20,813</u>
15	13,113 - \$13,137	<u>516</u>	<u>20,853</u>
16	13,138 - \$13,162	<u>517</u>	<u>20,893</u>
17	<u> 13,163 - \$13,187</u>	<u>518</u>	<u> 20,932</u>
18	13,188 - \$13,212	<u>519</u>	<u> 20,972</u>
19	<u> 13,213 - \$13,237</u>	<u>520</u>	<u>21,012</u>
20	13,238 - \$13,262	<u>521</u>	<u>21,051</u>
21	<u> 13,263 - \$13,287</u>	<u>522</u>	<u>21,091</u>
22	13,288 - \$13,312	<u>523</u>	<u>21,131</u>
23	13,313 - \$13,337	<u>524</u>	<u>21,170</u>
24	13,338 - \$13,362	<u>525</u>	<u>21,210</u>
25	<u> 13,363 - \$13,387</u>	<u>526</u>	<u>21,250</u>
26	13,388 - \$13,412	<u>527</u>	<u>21,289</u>
27	13,413 - \$13,437	<u>528</u>	<u>21,329</u>
28	13,438 - \$13,462	<u>529</u>	21,369
29	13,463 - \$13,487	<u>530</u>	21,408
30	13,488 - \$13,512	<u>531</u>	21,448
31	<u> 13,513 - \$13,537</u>	<u>532</u>	21,488
32	<u> 13,538 - \$13,562</u>	<u>533</u>	21,527
33	<u> 13,563 - \$13,587</u>	<u>534</u>	21,567
34	13,588 - \$13,612	<u>535</u>	21,607
35	<u> 13,613 - \$13,637</u>	<u>536</u>	21,647
36	13,638 - \$13,662	<u>537</u>	<u>21,686</u>
37	<u> 13,663 - \$13,687</u>	<u>538</u>	<u>21,726</u>
38	13,688 - \$13,712	<u>539</u>	<u>21,766</u>
39	13,713 - \$13,737	<u>539</u>	<u>21,805</u>
40	13,738 - \$13,762	<u>540</u>	<u>21,845</u>
41	13,763 - \$13,787	<u>541</u>	<u>21,885</u>
42	13,788 - \$13,812	<u>542</u>	<u>21,924</u>

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13,813 - $13,837
 1
                                      543
                                                          21,964
 2
          13,838 - $13,862
                                      544
                                                          22,004
 3
          13,863 - $13,887
                                      545
                                                          22,043
          13,888 - $13,912
                                                          22,083
 4
                                      546
          <u> 13,913 - $13,937</u>
                                                          22,123
 5
                                      547
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          13,938 - $13,962
                                      548
                                                          22,162
          13,963 - $13,987
 7
                                      549
                                                          22,202
 8
          13,988 - $14,012
                                      550
                                                          22,242
          14,013 - $14,037
 9
                                      551
                                                          22,281
          14,038 - $14,062
                                      552
                                                          22,321
10
          14,063 - $14,087
                                      553
                                                          22,361
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          <u> 14,088 - $14,112</u>
                                                          22,400
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          14,113 - $14,137
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          14,138 - $14,162
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16
          <u>14,213 - $14,237</u>
                                                          22,599
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                                      559
18
          14,238 - $14,262
                                      <u>560</u>
                                                          22,639
19
                                                  Amount required under
20
           14,263 or more
                                      561
                                                     section 401(a)(2)
21
       Amend Bill, page 42, line 22, by striking out "FIFTY-EIGHT
22
    (58)" and inserting
23
                               <u>sixty-three (63)</u>
24
       Amend Bill, page 43, line 1, by inserting a bracket before
   the comma after "WAGE"
25
26
       Amend Bill, page 43, line 1, by inserting after "WAGE,"
27
       ] and
       Amend Bill, page 43, line 23, by inserting a bracket before
28
    "FIVE"
29
30
       Amend Bill, page 43, line 24, by inserting after "($573)"
31
       j five hundred sixty-one dollars ($561)
       Amend Bill, page 43, line 26, by inserting a bracket before
32
    "2019,"
33
34
       Amend Bill, page 43, line 26, by inserting after "2019"
       ] 2016
35
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- 1 Amend Bill, page 43, by inserting between lines 27 and 28
- 2 (A.1) For each calendar year 2017 through 2019, the maximum
- 3 weekly benefit rate shall be five hundred sixty-one dollars
- 4 (\$561).
- 5 Amend Bill, page 43, line 30, by inserting a bracket before
- 6 "EIGHT"
- 7 Amend Bill, page 43, line 30, by inserting after "(8%)"
- 8 ] two per centum (2%)
- 9 Amend Bill, page 44, by inserting between lines 1 and 2
- 10 (B.1) For each calendar year 2024 and thereafter, the
- 11 maximum weekly benefit rate may increase from year to year by an
- 12 amount that is no more than four per centum (4%) of the maximum
- 13 weekly benefit rate for the preceding year.
- Amend Bill, page 44, by inserting between lines 4 and 5
- 15 <u>(iv) In addition to the limitations set forth in subclause</u> 16 <u>(iii)</u>, the following shall apply:
- (A) Notwithstanding the provisions of subclause (iii) (B),
- 18 for calendar years 2020 through 2023, the maximum weekly benefit
- 19 rate shall not increase if the trigger percentage determined
- 20 <u>under section 301.7(a) is less than one hundred ten per centum</u> 21 (110%) as of July 1, 2019.
- 22 (B) Notwithstanding the provisions of subclause (iii) (B.1),
- 23 for calendar year 2024, the maximum weekly benefit rate may not
- 24 <u>increase from the preceding year if the trigger percentage</u>
  25 <u>determined under section 301.7(a) is less than two hundred</u>
- 26 fifteen per centum (215%) as of July 1, 2023.
- 27 <u>(C) If the maximum weekly benefit rate does not increase</u>
  28 <u>under subparagraph (B), it may not increase until the year</u>
- 29 <u>following a July 1 determination under section 301.7(a) that the</u>
- 30 <u>trigger percentage is at least two hundred fifty per centum</u> 31 <u>(250%)</u>.
- 32 (D) If the conditions of subparagraph (C) are met, for the 33 purpose of determining the maximum weekly benefit, subclause 34 (iii) shall apply.
- 35 (v) If, on July 1, 2025, the trigger percentage determined
  36 under section 301.7(a) is less than two hundred fifty per centum
  37 (250%), the following shall apply:
- 38 (A) Notwithstanding the definition of "highest quarterly
- 39 wages" in section 404(b), but subject to subclause (vi),
- 40 "highest quarterly wages" for purposes of section 404 for
- 41 <u>calendar years 2026 and thereafter shall be the average of the</u>
- 42 total wages (computed to the nearest dollar), which were paid to
- 43 the employe computed as follows:
- 44 (I) The wages paid to the employe in that calendar quarter

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1  in which such total wages were highest during the base year
2  shall be calculated.
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- (II) The amount calculated under division (I) shall be added to an amount equal to one hundred thirty per centum (130%) of the wages paid to the employe in the calendar quarter in which such total wages were the second highest of any calendar quarter during the base year, provided that the amount added under this division (II) may not be greater than the wages paid to the employe during the highest calendar quarter under division (I).
- (III) The sum calculated under division (II) shall be divided by two.
- (B) Notwithstanding section 401(a)(2), and except as provided in subsections (a)(3) and (e)(1) and (2), section 401(a) shall require that the second entry in Part A of the table for the determination of rate and amount of benefits, on the line on which there appears the employe's weekly benefit rate, does not exceed sixty-three per centum (63%) of the employe's total base year wages.
- (vi) Notwithstanding the provisions of subsection (b) and subclause (v) if, on July 1, 2026, or July 1 of any subsequent year, the trigger percentage determined under section 301.7(a) is at least two hundred fifty per centum (250%), the following shall apply:
- (A) "Highest quarterly wages" for the subsequent calendar year and thereafter shall be determined as provided in subsection (b) and not as provided in subclause (v).
- (B) Section 401(a)(2) shall apply and not subclause (v)(B).

  (vii) In addition to the limitations in subclause (iii)

  (A.1), the following shall apply:
- (A) If, on July 1, 2017, the trigger percentage determined under section 301.7(a) is less than forty per centum (40%), the department shall reduce each claimant's weekly compensation in calendar year 2018 by a uniform percentage determined as follows:
- (I) The department shall calculate the balance of the Unemployment Compensation Fund that would be necessary, as of July 1, 2017, to determine a trigger percentage of forty per centum (40%) under section 301.7(a).
- (II) The actual balance of the Unemployment Compensation Fund as of July 1, 2017, shall be subtracted from the amount calculated under division (I).
- (III) The department shall calculate the percentage by dividing the amount determined under division (II) by the average of the benefit costs calculated under section 301.7(a) (2).
- (IV) For calendar year 2018, each claimant's weekly
  compensation shall be reduced by the percentage calculated under
  division (III), except that the benefit reduction shall be at
  least one-half of one per centum (0.5%) and not more than one
  per centum (1%).
  - (B) If on July 1, 2018, the trigger percentage determined

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1 under section 301.7(a) is less than seventy-five per centum
2 (75%), the department shall reduce each claimant's weekly
3 compensation in calendar year 2019 by a uniform percentage
4 determined as follows:
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- (I) The department shall calculate the balance of the Unemployment Compensation Fund that would be necessary, as of July 1, 2018, to determine a trigger percentage of eighty per centum (80%) under section 301.7(a).
- 9 <u>(II) The actual balance of the Unemployment Compensation</u>
  10 <u>Fund as of July 1, 2018, shall be subtracted from the amount</u>
  11 <u>calculated under division (I).</u>
- 12 (III) The department shall calculate the percentage by
  13 dividing the amount determined under division (II) by the
  14 average of the benefit costs calculated under section 301.7(a)
  15 (2).
- 16 <u>(IV) For calendar year 2019, each claimant's weekly</u>
  17 <u>compensation shall be reduced by the percentage calculated under</u>
  18 <u>division (III), except that the benefit reduction shall be at</u>
  19 <u>least one-half of one per centum (0.5%) and not more than one</u>
  20 <u>per centum (1%).</u>
- 21 Amend Bill, page 46, line 15, by striking out "4" and
- 22 inserting
- 23 7

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- 24 Amend Bill, page 47, line 11, by striking out "5" where it
- 25 occurs the first time and inserting
- 26 8
- 27 Amend Bill, page 48, by inserting between lines 6 and 7
- 28 Section 9. Section 701 of the act is amended to read:
- 29 Section 701. Certain Agreements Void; Penalty.--No agreement
- 30 by an employe to waive, release, or commute his rights to
- 31 compensation, or any other rights under this act, shall be
- 32 valid. No agreement by an employe or by employes to pay all or
- 33 any portion of an employer's contributions, required under this
- 34 act from such employer, shall be valid. No employer shall,
- 35 directly or indirectly, make or require or accept any deduction
- 36 from the remuneration of individuals in his employ to finance
- 37 contributions required from him under this act, or require or
- 38 accept any waiver by an employe of any right hereunder. Any
- 39 employer or officer or agent of an employer who violates any
- 40 provision of this section shall be guilty of a misdemeanor, and,
- 41 upon conviction thereof, shall be sentenced for each offense to
- 42 pay a fine of not less than [one hundred dollars] five hundred
- 43 <u>dollars</u> nor more than [one thousand dollars] <u>one thousand five</u>
- 44 <u>hundred dollars</u>, or be imprisoned for not more than six months,
- 45 or both.
- Section 10. Section 801 of the act, amended or added

December 9, 2002 (P.L.1336, No.158) and October 23, 2013 2 (P.L.637, No.735), is amended to read:

3 Section 801. False Statements and Representations to Obtain or Increase Compensation. -- (a) Whoever makes a false statement or representation knowing it to be false, or knowingly fails to disclose a material fact to obtain or increase any compensation or other payment under this act or under an employment security 7 law of any other state or of the Federal Government or of a 9 foreign government, either for himself or for any other person, shall upon conviction thereof in a summary proceeding, be 10 11 sentenced to pay a fine of not less than [one] five hundred 12 dollars nor more than one thousand five hundred dollars, or 13 shall be sentenced to imprisonment for not longer than thirty days, or both, and each such false statement or representation 15 or failure to disclose a material fact shall constitute a 16 separate offense. In addition to any other sanction, an individual convicted under this subsection shall be ordered to 17 18 make restitution of the compensation to which the individual was not entitled and of interest on that compensation in accordance 20 with section 804(a).

- Whoever makes a false statement knowing it to be false, or knowingly fails to disclose a material fact to obtain or increase any compensation or other payment under this act or under an employment security law of any other state or of the Federal Government or of a foreign government, may be disqualified in addition to such week or weeks of improper payments for a penalty period of [two] five weeks and for not more than one additional week for each such week of improper payment: Provided, That no additional weeks of disqualification shall be imposed under this section if prosecution proceedings have been instituted against the claimant because of such misrepresentation or non-disclosure. The departmental determination imposing penalty weeks under the provisions of this subsection shall be subject to appeal in the manner provided in this act for appeals from determinations of compensation. The penalty weeks herein provided for shall be imposed against any weeks with respect to which the claimant would otherwise be eligible for compensation, under the provisions of this act, which begin within the [four] ten year period following the end of the benefit year with respect to which the improper payment or payments occurred.
- Whoever makes a false statement knowing it to be false, or knowingly fails to disclose a material fact to obtain or increase compensation or other payment under this act or under an employment security law of the Federal Government and as a result receives compensation to which he is not entitled shall be liable to pay to the Unemployment Compensation Fund a sum equal to fifteen per centum (15%) of the amount of the compensation. The sum shall be collectible in the manner provided in section 308.1 or 309 of this act for the collection of past due contributions and by any other means available under

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Federal or State law. No administrative or legal proceeding for the collection of the sum may be instituted after the expiration of ten years following the end of the benefit year with respect to which the sum was paid.

- (d) Subsection (b) shall be applied by substituting ten weeks for five weeks and the prohibition in subsection (b) on the imposition of penalty weeks if prosecution proceedings have been instituted shall not apply in any of the following circumstances:
- (1) An incarcerated individual makes a false statement knowing it to be false, or knowingly fails to disclose a material fact to obtain or increase any compensation or other payment under this act, or under an employment security law of the Federal Government for which he is ineligible under section 401(d) or 402.6.
- (2) An incarcerated individual knowingly provides information or other means to another person whereby the other person claims compensation in the name of the incarcerated individual for which the incarcerated individual is ineligible under section 401(d) or 402.6.
- (e) In circumstances described under subsection (d) (1) or (2), the department shall refer the matter to the appropriate prosecuting authority.

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

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

- (1) makes a false statement or representation knowing it to be false, or who knowingly fails to disclose a material fact to prevent or reduce the payment of compensation to any employe entitled thereto, or to avoid becoming or remaining subject hereto, or to avoid or reduce any contribution or other payment required from an employer under this act;
- (2) wilfully fails or refuses to make any such contribution or other payment required hereunder;
- (3) wilfully fails or refuses to produce or permit the inspection or copying of records as required hereunder;
- (4) wilfully fails or refuses to furnish any report required by section 304 or 315 of this act or any other provision of this act or the rules or regulations of the department; or
- 48 (5) wilfully reports or attempts to report the wages of one 49 or more employes to the department on an unemployment 50 compensation account other than the account of the employer 51 under this act; or

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

\* \* \*

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

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

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

## ARTICLE XV-A

## AMNESTY PROGRAM

Section 1501-A. Definitions.

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

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

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

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

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

"Penalty weeks." Weeks for which an individual is

disqualified from receiving compensation under section 801(b).

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

Section 1502-A. Program established.

There is established an Unemployment Compensation Amnesty Program in accordance with the provisions of this article. Section 1503-A. Applicability.

- (a) Employer liabilities. -- Except as provided in subsections
  (c) and (d), the program shall apply to the following
  unemployment compensation employer liabilities:
- (1) Unpaid contributions due for calendar quarters
  through the third quarter of 2016, for which the employer
  reported the employee information or the department acquired

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(2) Unpaid contributions due for calendar quarters through the third quarter of 2016, for which the employer did not report the employee information and the department did not acquire the employee information through an audit.

(3) Unpaid reimbursement due on or before October 31, 2016.

- (4) Unpaid interest due on contributions paid late for calendar quarters through the third quarter of 2016 or on reimbursement that was due on or before October 31, 2016, and was paid late.
- (5) Unpaid penalties due for reports filed late for calendar quarters through the third quarter of 2016.
- (b) Claimant liabilities. -- Except as provided in subsections (c) and (d), the program shall apply to the following unemployment compensation claimant liabilities:
  - (1) A fault overpayment of compensation under section 804(a) established pursuant to a notice of determination of overpayment issued by the department on or before December 31, 2016, to the extent repayment has not occurred.
  - (2) A nonfault overpayment of compensation under section 804(b)(1) established pursuant to a notice of determination of overpayment issued by the department on or before December 31, 2016, to the extent repayment has not occurred.
  - (3) Compensation paid to a claimant for calendar weeks through the week ending December 31, 2016, for which the department has not issued a notice of determination of overpayment, but the claimant acknowledges that the compensation was overpaid under circumstances to which section 804(a) applies.
  - (4) Unpaid interest due on an overpayment of compensation under section 804(a) that was repaid on or before December 31, 2016.
  - (5) The unpaid amount assessed on an overpayment of compensation under section 801(c), to the extent repayment has not occurred.
- (c) Excluded liabilities. -- The following unemployment compensation liabilities are excluded from the program:
  - (1) An overpayment of compensation established pursuant to a notice of determination of overpayment that has not become final.
  - (2) An employer liability for which a petition for reassessment under section 304(b) or an application for review and redetermination of contribution rate under section 301(e)(2) is pending.
- (d) Further exclusions. -- The department may exclude the following unemployment compensation liabilities from the program:
  - (1) A liability for which a praecipe for a writ of execution was filed prior to receipt of the amnesty form.
    - (2) A liability that was referred for judicial

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      proceedings or for which a judicial proceeding was commenced
      prior to receipt of the amnesty form.
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          (3) A liability that is required to be paid under an
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       order of a Federal or State court.
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   Section 1504-A. Procedure for participation.
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       To participate in the program, an employer or a claimant
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   shall do the following:
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           (1) During the amnesty period, the employer or claimant
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       shall file an amnesty form with the department containing all_
       information required by the department, including a statement
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      by the employer or claimant acknowledging the provisions of
      section 1506-A(f). The form shall be filed in a manner
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       specified in and the filing date of the form shall be
       determined by guidelines established by the department.
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           (2) If an employer is seeking amnesty with regard to a
       liability described in section 1503-A(a)(2), the employer
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       shall report the employee information by filing quarterly
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       reports as required by regulations promulgated by the
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       department for all calendar quarters for which the employer
       did not previously file reports and by filing amended
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      quarterly reports for all calendar quarters for which the
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       employer did not file complete reports. The quarterly reports
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       shall accompany the amnesty form.
          (3) The employer or claimant shall pay the amount or
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       amounts required by section 1505-A. Payment shall accompany
       the amnesty form.
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   Section 1505-A. Required payment and terms of amnesty.
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       An employer or claimant shall pay the amount or amounts
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   specified in this section that correspond to the liability or
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   liabilities for which amnesty is sought. The department shall
   grant amnesty as provided in this section and section 1506-A.
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          (1) If an employer is seeking amnesty with regard to
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      unpaid contributions described in section 1503-A(a)(1) or
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      <u>(2):</u>
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               (i) The employer shall pay all of the unpaid
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          contributions and lien filing costs, if applicable, and
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           one-half of the interest and penalties due.
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               (ii) The department shall waive the remaining
          interest and penalties due corresponding to the
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           contributions.
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          (2) If an employer is seeking amnesty with regard to
      unpaid reimbursement described in section 1503-A(a)(3):
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               (i) The employer shall pay all of the unpaid
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           reimbursement and lien filing costs, if applicable, and
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           one-half of the interest due.
               (ii) The department shall waive the remaining
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          interest due corresponding to the reimbursement.
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          (3) If an employer is seeking amnesty with regard to
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      unpaid interest described in section 1503-A(a)(4):
               (i) The employer shall pay all of the lien filing
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costs, if applicable, and one-half of the unpaid interest

1	<u>due.</u>
2	(ii) The department shall waive the remaining unpaid
3	interest due.
4	(4) If an employer is seeking amnesty with regard to
5	unpaid penalties described in section 1503-A(a)(5):
6	(i) The employer shall pay all of the lien filing
7	costs, if applicable, and one-half of the unpaid
8	penalties due.
9	(ii) The department shall waive the remaining unpaid
10	penalties due.
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	(5) If a claimant is seeking amnesty with regard to an
12	overpayment described in section 1503-A(b)(1) or (3):
13	(i) The claimant shall pay the outstanding balance
14	of the overpayment, any amounts assessed on an
15	overpayment of compensation under section 801(c) and lien
16	filing costs, if applicable, and one-half of the interest
17	<u>due.</u>
18	(ii) The department shall waive the remaining
19	<u>interest due and one-half of any previously imposed</u>
20	penalty weeks corresponding to the overpayment that have
21	not been served by the claimant and shall not issue a
22	notice of determination imposing penalty weeks
23	corresponding to the overpayment. If one-half of the
24	unserved penalty weeks is not an even multiple of one,
25	the number of penalty weeks waived shall be rounded to
26	the next lower multiple of one.
27	(6) If a claimant is seeking amnesty with regard to an
28	overpayment described in section 1503-A(b)(2):
29	(i) The claimant shall pay 50% of the outstanding
30	balance of the overpayment.
31	(ii) The department shall waive the remaining
32	balance of the overpayment.
33	(7) If a claimant is seeking amnesty with regard to
34	unpaid interest described in section 1503-A(b)(4):
35	(i) The claimant shall pay all of the amounts
36	assessed on an overpayment of compensation under section
37	801(c) and lien filing costs, if applicable, and one-half
38	of the interest due.
39	(ii) The department shall waive the remaining unpaid
40	interest due.
41	Section 1506-A. Additional terms and conditions of amnesty.
42	(a) General rule If a payment plan agreement exists
43	between an employer or claimant and the department for a
43 44	liability for which the employer or claimant is seeking amnesty,
45 46	the employer or claimant shall pay the amount or amounts
46	required by section 1505-A during the amnesty period in order to
47	receive amnesty, notwithstanding any terms of the agreement to
48	the contrary.
49	(b) Proceedings The department shall not commence any
50 51	administrative or judicial proceeding against an employer with
<b>n</b> I	rogard to any contributions reimburgement interest or resalty

- paid under the program, or any interest or penalties waived under the program. The department shall not commence any administrative or judicial proceeding against a claimant with regard to any overpayment or interest paid under the program or any overpayment or interest waived under the program.
  - (c) Liabilities.--If a liability for contributions described in section 1503-A(a)(2) or liability for an overpayment described in section 1503-A(b)(3) is disclosed and paid under the program, and the department determines that the liability as disclosed was understated, the department may commence administrative or judicial proceedings and impose interest, penalties and other monetary obligations only with regard to the difference between the liability as disclosed and the correct amount of the liability.
  - (d) Construction. -- 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) Refunds and credits. -- An employer or claimant shall not be owed a refund or credit under this article for any amount paid prior to the amnesty period.
  - (f) Restrictions. -- An employer or claimant may not commence 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-A. Duties of department.
    - (a) General rule. -- The department shall establish guidelines to implement the provisions of this article and publish the guidelines as a notice in the Pennsylvania Bulletin no less than 90 days before the amnesty period begins.
    - (b) Publicity. -- The department shall publicize the program to maximize awareness of and participation in the program.
  - (c) Notification.--The department shall notify all employers and claimants who are known to have liabilities to which the program applies. The notice shall be sent by mail to the employer's or claimant's last known post office address or by electronic transmission, if the employer or claimant has elected to receive communications from the department by that method. Section 1508-A. Construction.

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

- (1) be construed to relieve any employer, claimant, individual or any entity from filing reports or other documents required by or paying any amounts due under this act;
  - (2) affect or terminate any petitions, investigations,

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      prosecutions or any other administrative or judicial
      proceedings pending under this act; or
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          (3) prevent the commencement or further prosecution of
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      any proceedings by the proper authorities of the Commonwealth
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       for violation of any laws or for the assessment, collection
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      or recovery of any amounts due to the Commonwealth under any
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       laws.
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   Section 1509-A. Suspension of inconsistent acts.
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       All acts or parts of acts inconsistent with the provisions of
   this article are suspended to the extent necessary to carry out
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   the provisions of this article.
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   Section 1510-A. Report required.
       Within 240 days of the close of the amnesty period, the
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   department shall submit a report to the chairperson and minority
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   chairperson of the Labor and Industry Committee of the Senate
   and the chairperson and minority chairperson of the Labor and
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   Industry Committee of the House of Representatives detailing all
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   data available on the administration of the program, the cost of
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   the program, amounts recovered from employers and claimants and
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   any relevant facts and statistics that the department believes
    necessary in the content of the report.
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       Section 14. This act applies as follows:
           (1) The following provisions shall apply to benefit
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       years which begin after December 31, 2016:
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                   The amendment of section 401(a)(2) of the act.
               (ii) The amendment of section 404(a)(1) of the act.
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               (iii) The amendment of section 404(e)(1) and (2) of
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           the act.
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           (2) The following provisions shall apply to
       contributions on wages paid on or after January 1, 2017:
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               (i) The amendment of section 301.1(a) and (c) of the
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           act.
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               (ii) The amendment of section 309.2(a) of the act.
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           (3) The amendment of section 206 of the act shall apply
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       on and after January 1, 2017.
      Amend Bill, page 48, line 7, by striking out "6" and
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    inserting
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      Amend Bill, page 48, by inserting between lines 9 and 10
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           (2)
                The following provisions shall take effect in 180
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       days:
                   The amendment of section 402.6 of the act.
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               (i)
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               (ii)
                     The amendment of section 701 of the act.
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                     The amendment of section 801 of the act.
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               (iv) The amendment of section 802(a) of the act.
                   The amendment of section 803 of the act.
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           (3)
               The amendment of section 308 of the act shall take
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- 1 effect January 1, 2018.
- 2 Amend Bill, page 48, line 10, by striking out "(2)" and
- 3 inserting
- 4 (4)