AMENDMENTS TO HOUSE BILL NO. 319
Sponsor: SENATOR BAKER
Printer's No. 2657

Amend Bill, page 1, lines 15 through 22, by striking out "IN CONTRIBUTIONS BY" in line 15 and all of lines 16 through 22 and inserting
in administration of act, further providing for records of and reports by employers; in contributions by employers and employees, further providing for determination of contribution rate and experience rating, for interest on past due contributions and for limitations upon enforcement of payment of contributions, interest and penalties; in compensation, further providing for qualification required to secure compensation, for ineligibility of incarcerated employee and for rate and amount of compensation; in determination of compensation and appeals and reviews and procedure, further providing for decision of referee and further appeals and reviews and for powers of board over claims; in protection of rights and compensation, further providing for certain agreements void and penalty; in penalty provisions, further providing for false statements and representations to obtain or increase compensation, for false statements and representations to prevent or reduce compensation and other offenses and for violation of act and rules and regulations; and providing for an amnesty program.

Amend Bill, page 2, lines 2 through 5, by striking out all of said lines and inserting

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

Section 206. Records of and Reports by Employers.--(a) Each employer (whether or not liable for the payment of contributions under this act) shall keep accurate employment records containing such information, as may be prescribed by the rules and regulations adopted by the department. Such records shall be open to inspection by the department and its agents at any 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.

Section 2. Section 301.1(a) and (c) (1) of the act, amended July 21, 1983 (P.L.68, No.30), is amended to read:

Amend Bill, page 2, line 13, by striking out "AND" where it

Amend Bill, page 2, lines 14 and 15, by striking out "THROUGH 2015 AND NINE AND SIX-TENTHS PER CENTUM (9.6\%) FOR 2016" and
inserting
through 2012, eight and seven-tenths per centum (8.7\%) for 2013 through 2016, nine and five one-hundredths per centum (9.05\%) for 2017 and eight and ninety-five one-hundredths per centum ( $8.95 \%$ ) for 2018

Amend Bill, page 4, line 25, by inserting a bracket before "AND"

Amend Bill, page 4, line 25, by inserting after "THEREAFTER"
] through 2016
Amend Bill, page 5, lines 21 through 27, by striking out all
of said lines and inserting
Less than or equal to $-12 \%$ but greater than $-16 \% \quad 2.5$
Less than or equal to $-16 \%$ but greater than $-20 \%$ 2.6
Less than or equal to $-20 \%$ or lower 2.7
Reserve Ratio Factor - 2017 and thereafter Rates
Employers Reserve Account as a
Percentage of Taxable Wages
Greater than 25\%
Greater than or equal to $21 \%$ but less than $25 \%$ Greater than or equal to $18 \%$ but less than $21 \%$ Greater than or equal to $15 \%$ but less than $18 \%$ Greater than or equal to $12 \%$ but less than $15 \%$ Greater than or equal to $9 \%$ but less than $12 \%$
Greater than or equal to $7 \%$ but less than $9 \%$
Greater than or equal to $5 \%$ but less than $7 \%$
Greater than or equal to $3 \%$ but less than $5 \%$
Greater than or equal to $1 \%$ but less than $3 \%$
Greater than or equal to $0 \%$ but less than $1 \%$
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Less than or equal to $-5 \%$ but greater than $-6 \%$
Less than or equal to $-6 \%$ but greater than $-7 \% \quad 1.9$
Less than or equal to $-7 \%$ but greater than $-8 \%$
Reserve
Ratio Factor

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Less than or equal to $-9 \%$ but greater than $-10 \%$
Less than or equal to $-10 \%$ but greater than $-11 \%$
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| Less than or equal to $-11 \%$ but greater than $-12 \%$ | $\frac{2.4}{2.5}$ |
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| Less than or equal to $-12 \%$ but greater than $-16 \%$ | $\underline{2.6}$ |
| Less than or equal to $-16 \%$ but greater than $-20 \%$ | $\underline{2.7}$ |
| Less than or equal to $-20 \%$ but greater than $-28 \%$ | $\underline{3.0}$ |
| Less than or equal to $-28 \%$ but greater than $-100 \%$ | $\underline{3.2}$ |
| Less than or equal to $-100 \%$ or lower |  |

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.

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

## inserting

## 4

Amend Bill, page 6, line 7, by striking out "AND (E)(1.1)"
and inserting
(e) (1) and (2)

Amend Bill, page 6, line 9, by striking out "FORTY-TWO PER CENTUM (42\%)" and inserting
thirty-seven per centum (37\%)
Amend Bill, page 6, by inserting between lines 12 and 13
Section 5. Section 402.6 of the act, amended December 9, 2002 (P.L.1330, No.156), is amended to read:

Section 402.6. Ineligibility of Incarcerated Employe.--(a) An employe shall not be eligible for payment of unemployment compensation benefits for any weeks of unemployment during which the employe is incarcerated after a conviction.
(b) The department shall utilize any reasonable means determined necessary by the secretary to identify and prevent the payment of benefits to incarcerated individuals who are disqualified under this section.

Amend Bill, page 6, line 13, by striking out "3. SECTION $404(\mathrm{~B})$ " and inserting
6. Section 404 (a)

Amend Bill, page 6, lines 13 and 14, by striking out "MAY 14,
1949 (P.L.1355, NO.404),"
Amend Bill, page 6, lines 25 through 30; page 7, lines 1 through 9; by striking out all of said lines on said pages and inserting
(a) (1) The employe's weekly benefit rate shall be computed as (1) the amount appearing in Part B of the Table Specified for the Determination of Rate and Amount of Benefits on the line on which in Part A there appears his "highest quarterly wage," or (2) fifty per centum (50\%) of his full-time weekly wage, whichever is greater. Notwithstanding any other provision of this act, if an employe's weekly benefit rate, as calculated under this paragraph, is less than [seventy dollars (\$70)] sixty-eight dollars (\$68), he shall be ineligible to receive any amount of compensation. If the employe's weekly benefit rate is not a multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1).
(2) If the base year wages of an 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.
(3) If an employe's weekly benefit rate as determined under
clause (1) of paragraph (1) of this subsection, or redetermined under paragraph (2) of this subsection, as the case may be, is less than the maximum weekly benefit rate and the employe's base year wages are insufficient to qualify him under subsection (c) of this section but are sufficient to qualify him for any one of the next two lower weekly benefit rates, his weekly benefit rate shall be redetermined at the highest of such next lower rates.

Amend Bill, page 7, line 11, by striking out the bracket before "(1)"

Amend Bill, page 7, line 17, by inserting a bracket before "\$1688 - 1712"

Amend Bill, page 24, lines 12 through 30; pages 25 through 40, lines 1 through 30; page 41, lines 1 through 14; by striking out all of said lines on said pages

Amend Bill, page 41, by inserting between lines 14 and 15

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| 1,863-\$1,887 | 75 | 2,996 |
| 1,888-\$1,912 | 76 | 3,035 |
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$560 \quad \underline{22,639}$
Amount required under section 401 (a) (2)

Amend Bill, page 42, line 22, by striking out "FIFTY-EIGHT
(58)" and inserting
sixty-three (63)
Amend Bill, page 43, line 1, by inserting a bracket before the comma after "WAGE"

Amend Bill, page 43, line 1, by inserting after "WAGE,"
] and
Amend Bill, page 43, line 23, by inserting a bracket before "FIVE"

Amend Bill, page 43, line 24, by inserting after "(\$573)"
] five hundred sixty-one dollars (\$561)
Amend Bill, page 43, line 26 , by inserting a bracket before "2019,"

Amend Bill, page 43, line 26, by inserting after "2019"
] 2016

Amend Bill, page 43, by inserting between lines 27 and 28
(A.1) For each calendar year 2017 through 2019, the maximum weekly benefit rate shall be five hundred sixty-one dollars (\$561).

Amend Bill, page 43, line 30, by inserting a bracket before "EIGHT"

Amend Bill, page 43, line 30, by inserting after "(8\%)"
] two per centum ( $2 \%$ )
Amend Bill, page 44, by inserting between lines 1 and 2
(B.1) For each calendar year 2024 and thereafter, the maximum weekly benefit rate may increase from year to year by an amount that is no more than four per centum (4\%) of the maximum weekly benefit rate for the preceding vear.

Amend Bill, page 44, by inserting between lines 4 and 5
(iv) In addition to the limitations set forth in subclause (iii), the following shall apply:
(A) Notwithstanding the provisions of subclause (iii) (B), for calendar years 2020 through 2023, the maximum weekly benefit rate shall not increase if the trigger percentage determined under section $301.7(a)$ is less than one hundred ten per centum (110\%) as of July 1, 2019.
(B) Notwithstanding the provisions of subclause (iii) (B.1), for calendar year 2024, the maximum weekly benefit rate may not increase from the preceding vear if the trigger percentage determined under section $301.7(a)$ is less than two hundred fifteen per centum (215\%) as of July 1, 2023.
(C) If the maximum weekly benefit rate does not increase under subparagraph (B), it may not increase until the year following a July 1 determination under section 301.7 (a) that the trigger percentage is at least two hundred fifty per centum (250\%).
(D) If the conditions of subparagraph (C) are met, for the purpose of determining the maximum weekly benefit, subclause (iii) shall apply.
(v) If, on July 1, 2025, the trigger percentage determined under section $301.7(a)$ is less than two hundred fifty per centum (250\%), the following shall apply:
(A) Notwithstanding the definition of "highest quarterly wages" in section 404 (b), but subject to subclause (vi), "highest quarterly wages" for purposes of section 404 for calendar years 2026 and thereafter shall be the average of the total wages (computed to the nearest dollar), which were paid to the employe computed as follows:
(I) The wages paid to the employe in that calendar quarter
in which such total wages were highest during the base year shall be calculated.
(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 emplove 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 emplove'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
under section $301.7(a)$ is less than seventy-five per centum (75\%), the department shall reduce each claimant's weekly compensation in calendar vear 2019 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, 2018, to determine a trigger percentage of eighty per
centum ( $80 \%$ ) under section 301.7 (a).
(II) The actual balance of the Unemployment Compensation Fund as of July 1, 2018, 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 2019, 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 ( $1 \%$ ).

Amend Bill, page 46, line 15, by striking out "4" and inserting

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Amend Bill, page 47, line 11, by striking out "5" where it occurs the first time and inserting

8
Amend Bill, page 48, by inserting between lines 6 and 7
Section 9. Section 701 of the act is amended to read: Section 701. Certain Agreements Void; Penalty.--No agreement by an employe to waive, release, or commute his rights to compensation, or any other rights under this act, shall be valid. No agreement by an employe or by employes to pay all or any portion of an employer's contributions, required under this act from such employer, shall be valid. No employer shall, directly or indirectly, make or require or accept any deduction from the remuneration of individuals in his employ to finance contributions required from him under this act, or require or accept any waiver by an employe of any right hereunder. Any employer or officer or agent of an employer who violates any provision of this section shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced for each offense to pay a fine of not less than [one hundred dollars] five hundred dollars nor more than [one thousand dollars] one thousand five hundred dollars, or be imprisoned for not more than six months, or both.

Section 10. Section 801 of the act, amended or added

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

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 law of any other state or of the Federal Government or of a foreign government, either for himself or for any other person, shall upon conviction thereof in a summary proceeding, be sentenced to pay a fine of not less than [one] five hundred dollars nor more than one thousand five hundred dollars, or shall be sentenced to imprisonment for not longer than thirty days, or both, and each such false statement or representation or failure to disclose a material fact shall constitute a separate offense. In addition to any other sanction, an individual convicted under this subsection shall be ordered to make restitution of the compensation to which the individual was not entitled and of interest on that compensation in accordance with section 804(a).
(b) 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.
(c) 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

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] five hundred dollars nor more than [fifteen] one thousand five 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
(5) wilfully reports or attempts to report the wages of one or more employes to the department on an unemployment compensation account other than the account of the employer 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] five hundred dollars nor more than one thousand five hundred 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 $801(\mathrm{~b})$.
"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
the employee information through an audit.
(2) Unpaid contributions due for calendar quarters through the third quarter of 2016 , for which the emplover 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 $804(\mathrm{~b})(1)$ 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 $304(\mathrm{~b})$ 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
proceedings or for which a judicial proceeding was commenced prior to receipt of the amnesty form.
(3) A liability that is required to be paid under an order of a Federal or state court.
Section 1504-A. Procedure for participation. To participate in the program, an employer or a claimant shall do the following:
(1) During the amnesty period, the employer or claimant shall file an amnesty form with the department containing all information required by the department, including a statement by the employer or claimant acknowledging the provisions of section 1506-A(f). The form shall be filed in a manner specified in and the filing date of the form shall be determined by guidelines established by the department.
(2) If an employer is seeking amnesty with regard to a liability described in section $1503-A(a)(2)$, the employer shall report the employee information by filing quarterly reports as required by regulations promulgated by the department for all calendar quarters for which the employer did not previously file reports and by filing amended quarterly reports for all calendar quarters for which the employer did not file complete reports. The quarterly reports shall accompany the amnesty form.
(3) The employer or claimant shall pay the amount or amounts required by section $1505-A$. Payment shall accompany the amnesty form.
Section 1505-A. Required payment and terms of amnesty. An employer or claimant shall pay the amount or amounts specified in this section that correspond to the liability or liabilities for which amnesty is sought. The department shall grant amnesty as provided in this section and section 1506-A.
(1) If an employer is seeking amnesty with regard to unpaid contributions described in section 1503-A(a) (1) or (2):
(i) The employer shall pay all of the unpaid contributions and lien filing costs, if applicable, and one-half of the interest and penalties due.
(ii) The department shall waive the remaining interest and penalties due corresponding to the contributions.
(2) If an employer is seeking amnesty with regard to unpaid reimbursement described in section 1503-A(a) (3):
(i) The employer shall pay all of the unpaid reimbursement and lien filing costs, if applicable, and one-half of the interest due.
(ii) The department shall waive the remaining interest due corresponding to the reimbursement. (3) If an employer is seeking amnesty with regard to unpaid interest described in section 1503-A(a) (4):
(i) The employer shall pay all of the lien filing costs, if applicable, and one-half of the unpaid interest

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        due.
            (ii) The department shall waive the remaining unpaid
        interest due.
        (4) If an employer is seeking amnesty with regard to
    unpaid penalties described in section 1503-A(a)(5):
            (i) The employer shall pay all of the lien filing
        costs, if applicable, and one-half of the unpaid
        penalties due.
            (ii) The department shall waive the remaining unpaid
        penalties due.
        (5) If a claimant is seeking amnesty with regard to an
    overpayment described in section 1503-A(b) (1) or (3):
            (i) The claimant shall pay the outstanding balance
        of the overpayment, any amounts assessed on an
        overpayment of compensation under section 801(c) and lien
        filing costs, if applicable, and one-half of the interest
        due.
            (ii) The department shall waive the remaining
        interest due and one-half of any previously imposed
        penalty weeks corresponding to the overpayment that have
        not been served by the claimant and shall not issue a 
        notice of determination imposing penalty weeks
        corresponding to the overpayment. If one-half of the
        unserved penalty weeks is not an even multiple of one,
        the number of penalty weeks waived shall be rounded to
        the next lower multiple of one.
        (6) If a claimant is seeking amnesty with regard to an
    overpayment described in section 1503-A(b) (2):
            (i) The claimant shall pay 50% of the outstanding
        balance of the overpayment.
            (ii) The department shall waive the remaining
        balance of the overpayment.
        (7) If a claimant is seeking amnesty with regard to 
    unpaid interest described in section 1503-A(b)(4):
            (i) The claimant shall pay all of the amounts
        assessed on an overpayment of compensation under section
        801(c) and lien filing costs, if applicable, and one-half
        of the interest due.
            (ii) The department shall waive the remaining unpaid
        interest due.
    Section 1506-A. Additional terms and conditions of amnesty.
    (a) General rule.--If a payment plan agreement exists
    between an emplover or claimant and the department for a
    liability for which the emplover or claimant is seeking amnesty,
    the employer or claimant shall pay the amount or amounts
    required by section 1505-A during the amnesty period in order to
    receive amnesty, notwithstanding any terms of the agreement to
    the contrary.
    (b) Proceedings.--The department shall not commence any
administrative or judicial proceeding against an employer with
regard to any contributions, reimbursement, interest or penalty
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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 emplover 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
(3) prevent the commencement or further prosecution of any proceedings by the proper authorities of the Commonwealth
for violation of any laws or for the assessment, collection or recovery of any amounts due to the Commonwealth under any laws.
Section 1509-A. Suspension of inconsistent acts.
All acts or parts of acts inconsistent with the provisions of this article are suspended to the extent necessary to carry out the provisions of this article.
Section 1510-A. Report required.
Within 240 days of the close of the amnesty period, the department shall submit a report to the chairperson and minority chairperson of the Labor and Industry Committee of the Senate and the chairperson and minority chairperson of the Labor and
Industry Committee of the House of Representatives detailing all
data available on the administration of the program, the cost of
the program, amounts recovered from employers and claimants and
any relevant facts and statistics that the department believes
necessary in the content of the report.
Section 14. This act applies as follows:
(1) The following provisions shall apply to benefit
years which begin after December 31, 2016:
(i) The amendment of section 401 (a) (2) of the act.
(ii) The amendment of section $404(a)(1)$ of the act.
(iii) The amendment of section $404(e)(1)$ and (2) of
the act.
(2) The following provisions shall apply to
contributions on wages paid on or after January 1, 2017:
(i) The amendment of section 301.1(a) and (c) of the
act.
(ii) The amendment of section $309.2(a)$ of the act.
(3) The amendment of section 206 of the act shall apply on and after January 1, 2017.

Amend Bill, page 48, line 7, by striking out "6" and
inserting
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Amend Bill, page 48, by inserting between lines 9 and 10
(2) The following provisions shall take effect in 180 days:
(i) The amendment of section 402.6 of the act.
(ii) The amendment of section 701 of the act.
(iii) The amendment of section 801 of the act.
(iv) The amendment of section $802(a)$ of the act.
(v) The amendment of section 803 of the act.
(3) The amendment of section 308 of the act shall take

1 effect January 1, 2018.
2 Amend Bill, page 48, line 10, by striking out "(2)" and 3 inserting

