

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 696

Session of
1985

INTRODUCED BY TRELLO, PISTELLA, GODSHALL, AFFLERBACH, WOGAN,
DALEY, POTT, HALUSKA, GEIST, PETRARCA, WOZNIAK, CAWLEY,
ITKIN, SEVENTY, PRESTON, DORR, STABACK, B. SMITH, FARGO,
BOWSER, COLAFELLA AND TELEK, MARCH 25, 1985

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, MAY 6, 1985

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for an information statement
11 for terminated employees.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 317 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, added August 31,
16 1971 (P.L.362, No.93), is amended to read:

17 Section 317. Information Statement.--Every employer required
18 to deduct and withhold tax under this article shall furnish to
19 each such employe to whom the employer has paid compensation
20 during the calendar year[, on or before January 31 of the
21 succeeding year, or, if his employment is terminated before the

<—

1 close of such calendar year, within thirty days from the ~~receipt~~ <—
2 ~~of a written request from the employe or within thirty days from~~
3 ~~the~~ date on which the last payment of compensation is made,] <—
4 ~~whichever is later, if such thirty day period ends before~~ <—
5 ~~January 31,~~ a written statement in such manner and in such form
6 as may be prescribed by the department showing the amount of
7 compensation paid by the employer to the employe, the amount
8 deducted and withheld as tax, pursuant to this article, the
9 amount deducted, withheld and paid over to the Commonwealth as
10 tax pursuant to repealed Article III of the act of March 4, 1971
11 (Act No.2), and such other information as the department shall
12 prescribe. EACH STATEMENT REQUIRED BY THIS SECTION FOR A <—
13 CALENDAR YEAR SHALL BE FURNISHED TO THE EMPLOYE ON OR BEFORE
14 JANUARY 31 OF THE YEAR SUCCEEDING SUCH CALENDAR YEAR. IF THE
15 EMPLOYE'S EMPLOYMENT IS TERMINATED BEFORE THE CLOSE OF SUCH
16 CALENDAR YEAR, THE EMPLOYER, AT HIS OPTION, SHALL FURNISH THE
17 STATEMENT TO THE EMPLOYE AT ANY TIME AFTER THE TERMINATION BUT
18 NO LATER THAN JANUARY 31 OF THE YEAR SUCCEEDING SUCH CALENDAR
19 YEAR. HOWEVER, IF AN EMPLOYE WHOSE EMPLOYMENT IS TERMINATED
20 BEFORE THE CLOSE OF SUCH CALENDAR YEAR REQUESTS THE EMPLOYER IN
21 WRITING TO FURNISH HIM THE STATEMENT AT AN EARLIER TIME, AND IF
22 THERE IS NO REASONABLE EXPECTATION ON THE PART OF BOTH EMPLOYER
23 AND EMPLOYE OF FURTHER EMPLOYMENT DURING THE CALENDAR YEAR, THEN
24 THE EMPLOYER SHALL FURNISH THE STATEMENT TO THE EMPLOYE ON OR
25 BEFORE THE LATER OF THE 30TH DAY AFTER THE DAY OF THE REQUEST OR
26 THE 30TH DAY AFTER THE DAY ON WHICH THE LAST PAYMENT OF WAGES IS
27 MADE.

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