

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1123 Session of  
1991

INTRODUCED BY ITKIN, S. H. SMITH, PISTELLA, KOSINSKI, DeLUCA,  
DALEY, STISH, BELARDI, THOMAS, MICHLOVIC, COY, SALOOM,  
JOSEPHS, PESCI, MICOZZIE, FARGO, KRUSZEWSKI, NAHILL, TIGUE,  
JAMES, COLAIZZO, MELIO AND G. SNYDER, APRIL 10, 1991

REFERRED TO COMMITTEE ON LABOR RELATIONS, APRIL 10, 1991

AN ACT

1 Amending the act of December 5, 1936 (2nd Sp.Sess., 1937  
2 P.L.2897, No.1), entitled "An act establishing a system of  
3 unemployment compensation to be administered by the  
4 Department of Labor and Industry and its existing and newly  
5 created agencies with personnel (with certain exceptions)  
6 selected on a civil service basis; requiring employers to  
7 keep records and make reports, and certain employers to pay  
8 contributions based on payrolls to provide moneys for the  
9 payment of compensation to certain unemployed persons;  
10 providing procedure and administrative details for the  
11 determination, payment and collection of such contributions  
12 and the payment of such compensation; providing for  
13 cooperation with the Federal Government and its agencies;  
14 creating certain special funds in the custody of the State  
15 Treasurer; and prescribing penalties," further providing for  
16 penalties for failure to file certain reports.

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

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

23 Section 206. Records of and Reports by Employers.--\* \* \*

24 (d) Any employer who has been determined by the department

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

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