

UNEMPLOYMENT COMPENSATION LAW - OMNIBUS AMENDMENTS

Act of Nov. 3, 2016, P.L. 1100, No. 144

Cl. 43

Session of 2016

No. 2016-144

HB 319

AN ACT

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

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

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 employees of the department and other public employees in the performance of their public duties, but any employee 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 employee of the department or the board, or any other public employee, 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 employee, 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 employee 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:

Section 301.1. Determination of Contribution Rate; Experience Rating.--

(a) The rate of contribution payable by an employer eligible for an adjusted rate with respect to the calendar year beginning 1984, and each calendar year thereafter, shall be adjusted between a minimum rate of three-tenths of one per centum (0.3%) and a maximum rate of eight and five-tenths per centum (8.5%) for 1984, eight and eight-tenths per centum (8.8%) for 1985 [and], nine and two-tenths per centum (9.2%) for 1986 **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** and thereafter which shall be the aggregate of three factors:

(A) A Reserve Ratio Factor.

- (B) A Benefit Ratio Factor.
 (C) A State Adjustment Factor.

* * *

(c) (1) When, as of the computation date, there is a credit, zero or debit balance in such employer's reserve account, which balance shall include (i) contributions with respect to the period ending on the computation date and paid on or before September fifteenth immediately following such computation date, (ii) benefits paid on or before computation date, and shall also include any voluntary payments made in accordance with subsection (b) of section 302 of this act, his Reserve Ratio Factor for the respective calendar year thereafter shall be as set forth in the table below.

Table Reserve Ratio Factor - 1984 Rates	
Employers Reserve Account as a Percentage of Taxable Wages	Reserve Ratio Factor
Greater than 25%	0.0
Greater than or equal to 22% but less than 25%	0.1
Greater than or equal to 19% but less than 22%	0.2
Greater than or equal to 16% but less than 19%	0.3
Greater than or equal to 13% but less than 16%	0.4
Greater than or equal to 10% but less than 13%	0.5
Greater than or equal to 7% but less than 10%	0.6
Greater than or equal to 4% but less than 7%	0.7
Greater than or equal to 3% but less than 4%	0.8
Greater than or equal to 2% but less than 3%	0.9
Greater than or equal to 0% but less than 2%	1.0
Less than 0% but greater than -2%	1.1
Less than or equal to -2% but greater than -4%	1.2
Less than or equal to -4% but greater than -6%	1.3
Less than or equal to -6% but greater than -8%	1.4
Less than or equal to -8% but greater than -10%	1.5
Less than or equal to -10% but greater than -12%	1.6
Less than or equal to -12% but greater than -14%	1.7
Less than or equal to -14% but greater than -16%	1.8
Less than or equal to -16% but greater than -18%	1.9
Less than or equal to -18% or lower	2.0

Table Reserve Ratio Factor - 1985 Rates	
Employers Reserve Account as a Percentage of Taxable Wages	Reserve Ratio Factor
Greater than 25%	0.0
Greater than or equal to 21% but less than 25%	0.1
Greater than or equal to 18% but less than 21%	0.2
Greater than or equal to 15% but less than 18%	0.3
Greater than or equal to 12% but less than 15%	0.4
Greater than or equal to 9% but less than 12%	0.5
Greater than or equal to 7% but less than 9%	0.6
Greater than or equal to 5% but less than 7%	0.7
Greater than or equal to 3% but less than 5%	0.8
Greater than or equal to 1% but less than 3%	0.9
Greater than or equal to 0% but less than 1%	1.0
Less than 0% but greater than -1%	1.1
Less than or equal to -1% but greater than -2%	1.2
Less than or equal to -2% but greater than -3%	1.3
Less than or equal to -3% but greater than -4%	1.4
Less than or equal to -4% but greater than -5%	1.5
Less than or equal to -5% but greater than -6%	1.6
Less than or equal to -6% but greater than -7%	1.7
Less than or equal to -7% but greater than -8%	1.8
Less than or equal to -8% but greater than -9%	1.9

Less than or equal to -9% but greater than -10%	2.0
Less than or equal to -10% but greater than -15%	2.1
Less than or equal to -15% but greater than -20%	2.2
Less than or equal to -20% or lower	2.3

Table

Reserve Ratio Factor - 1986 [and thereafter] **through 2016** Rates
Employers Reserve Account as a Reserve
Percentage of Taxable Wages Ratio Factor

Greater than 25%	0.0
Greater than or equal to 21% but less than 25%	0.3
Greater than or equal to 18% but less than 21%	0.4
Greater than or equal to 15% but less than 18%	0.5
Greater than or equal to 12% but less than 15%	0.6
Greater than or equal to 9% but less than 12%	0.7
Greater than or equal to 7% but less than 9%	0.8
Greater than or equal to 5% but less than 7%	0.9
Greater than or equal to 3% but less than 5%	1.0
Greater than or equal to 1% but less than 3%	1.1
Greater than or equal to 0% but less than 1%	1.2
Less than 0% but greater than -1%	1.3
Less than or equal to -1% but greater than -2%	1.4
Less than or equal to -2% but greater than -3%	1.5
Less than or equal to -3% but greater than -4%	1.6
Less than or equal to -4% but greater than -5%	1.7
Less than or equal to -5% but greater than -6%	1.8
Less than or equal to -6% but greater than -7%	1.9
Less than or equal to -7% but greater than -8%	2.0
Less than or equal to -8% but greater than -9%	2.1
Less than or equal to -9% but greater than -10%	2.2
Less than or equal to -10% but greater than -11%	2.3
Less than or equal to -11% but greater than -12%	2.4
Less than or equal to -12% but greater than -16%	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 Reserve
Percentage of Taxable Wages Ratio Factor

Greater than 25%	0.0
Greater than or equal to 21% but less than 25%	0.3
Greater than or equal to 18% but less than 21%	0.4
Greater than or equal to 15% but less than 18%	0.5
Greater than or equal to 12% but less than 15%	0.6
Greater than or equal to 9% but less than 12%	0.7
Greater than or equal to 7% but less than 9%	0.8
Greater than or equal to 5% but less than 7%	0.9
Greater than or equal to 3% but less than 5%	1.0
Greater than or equal to 1% but less than 3%	1.1
Greater than or equal to 0% but less than 1%	1.2
Less than 0% but greater than -1%	1.3
Less than or equal to -1% but greater than -2%	1.4
Less than or equal to -2% but greater than -3%	1.5
Less than or equal to -3% but greater than -4%	1.6
Less than or equal to -4% but greater than -5%	1.7
Less than or equal to -5% but greater than -6%	1.8
Less than or equal to -6% but greater than -7%	1.9
Less than or equal to -7% but greater than -8%	2.0
Less than or equal to -8% but greater than -9%	2.1
Less than or equal to -9% but greater than -10%	2.2
Less than or equal to -10% but greater than -11%	2.3
Less than or equal to -11% but greater than -12%	2.4
Less than or equal to -12% but greater than -16%	2.5
Less than or equal to -16% but greater than -20%	2.6

Less than or equal to -20% but greater than -28%	2.7
Less than or equal to -28% but greater than -100%	3.0
Less than or equal to -100% or lower	3.2
* * *	

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.

* * *

Section 4. Section 401(a) of the act, amended June 12, 2012 (P.L.577, No.60), is amended to read:

Section 401. Qualifications Required to Secure Compensation.--Compensation shall be payable to any employe who is or becomes unemployed, and who--

(a) Satisfies both of the following requirements:

(1) Has, within his base year, been paid wages for employment as required by section 404(c) of this act.

(2) Except as provided in section 404(a)(3) **and (e)(1) and (2)**, not less than [forty-nine and one-half per centum (49.5%)] **thirty-seven per centum (37%)** of the employe's total base year wages have been paid in one or more quarters, other than the highest quarter in such employe's base year.

* * *

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.**

Section 6. Section 404(a) and (e) of the act, amended October 12, 1973 (P.L.292, No.87), October 19, 1988 (P.L.818, No.109) and June 12, 2012 (P.L.577, No.60), are amended to read:

Section 404. Rate and Amount of Compensation.--Compensation shall be paid to each eligible employee in accordance with the following provisions of this section except that compensation payable with respect to weeks ending in benefit years which begin prior to the first day of January 1989 shall be paid on the basis of the provisions of this section in effect at the beginning of such benefit years.

(a) (1) The employee'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 employee'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 employee'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 employee 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 employee'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 employee'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.

* * *

(e) (1) Table Specified for the Determination of
Rate and Amount of Benefits

Part A Highest Quarterly Wage	Part B Rate of Compensation	Part C Qualifying Wages
[\$1688-1712	\$70	\$3391
1713-1737	71	3440
1738-1762	72	3490
1763-1787	73	3539
1788-1812	74	3589
1813-1837	75	3638
1838-1862	76	3688
1863-1887	77	3737
1888-1912	78	3787
1913-1937	79	3836
1938-1962	80	3886
1963-1987	81	3935
1988-2012	82	3985
2013-2037	83	4034
2038-2062	84	4084
2063-2087	85	4133
2088-2112	86	4183
2113-2137	87	4232

2138-2162	88	4282
2163-2187	89	4331
2188-2212	90	4381
2213-2237	91	4430
2238-2262	92	4480
2263-2287	93	4529
2288-2312	94	4579
2313-2337	95	4628
2338-2362	96	4678
2363-2387	97	4727
2388-2412	98	4777
2413-2437	99	4826
2438-2462	100	4876
2463-2487	101	4925
2488-2512	102	4975
2513-2537	103	5024
2538-2562	104	5074
2563-2587	105	5123
2588-2612	106	5173
2613-2637	107	5222
2638-2662	108	5272
2663-2687	109	5321
2688-2712	110	5371
2713-2737	111	5420
2738-2762	112	5470
2763-2787	113	5519
2788-2812	114	5569
2813-2837	115	5618
2838-2862	116	5668
2863-2887	117	5717
2888-2912	118	5767
2913-2937	119	5816
2938-2962	120	5866
2963-2987	121	5915
2988-3012	122	5965
3013-3037	123	6014
3038-3062	124	6064
3063-3087	125	6113
3088-3112	126	6163
3113-3137	127	6212
3138-3162	128	6262
3163-3187	129	6311
3188-3212	130	6361
3213-3237	131	6410
3238-3262	132	6460
3263-3287	133	6509
3288-3312	134	6559
3313-3337	135	6608
3338-3362	136	6658
3363-3387	137	6707
3388-3412	138	6757
3413-3437	139	6806
3438-3462	140	6856
3463-3487	141	6905
3488-3512	142	6955
3513-3537	143	7004
3538-3562	144	7054
3563-3587	145	7103
3588-3612	146	7153
3613-3637	147	7202
3638-3662	148	7252
3663-3687	149	7301

3688-3712	150	7351
3713-3737	151	7400
3738-3762	152	7450
3763-3787	153	7500
3788-3812	154	7549
3813-3837	155	7599
3838-3862	156	7648
3863-3887	157	7698
3888-3912	158	7747
3913-3937	159	7797
3938-3962	160	7846
3963-3987	161	7896
3988-4012	162	7945
4013-4037	163	7995
4038-4062	164	8044
4063-4087	165	8094
4088-4112	166	8143
4113-4137	167	8193
4138-4162	168	8242
4163-4187	169	8292
4188-4212	170	8341
4213-4237	171	8391
4238-4262	172	8440
4263-4287	173	8490
4288-4312	174	8539
4313-4337	175	8589
4338-4362	176	8638
4363-4387	177	8688
4388-4412	178	8737
4413-4437	179	8787
4438-4462	180	8836
4463-4487	181	8886
4488-4512	182	8935
4513-4537	183	8985
4538-4562	184	9034
4563-4587	185	9084
4588-4612	186	9133
4613-4637	187	9183
4638-4662	188	9232
4663-4687	189	9282
4688-4712	190	9331
4713-4737	191	9381
4738-4762	192	9430
4763-4787	193	9480
4788-4812	194	9529
4813-4837	195	9579
4838-4862	196	9628
4863-4887	197	9678
4888-4912	198	9727
4913-4937	199	9777
4938-4962	200	9826
4963-4987	201	9876
4988-5012	202	9925
5013-5037	203	9975
5038-5062	204	10024
5063-5087	205	10074
5088-5112	206	10123
5113-5137	207	10173
5138-5162	208	10222
5163-5187	209	10272
5188-5212	210	10321
5213-5237	211	10371

5238-5262	212	10420
5263-5287	213	10470
5288-5312	214	10519
5313-5337	215	10569
5338-5362	216	10618
5363-5387	217	10668
5388-5412	218	10717
5413-5437	219	10767
5438-5462	220	10816
5463-5487	221	10866
5488-5512	222	10915
5513-5537	223	10965
5538-5562	224	11014
5563-5587	225	11064
5588-5612	226	11113
5613-5637	227	11163
5638-5662	228	11212
5663-5687	229	11262
5688-5712	230	11311
5713-5737	231	11361
5738-5762	232	11410
5763-5787	233	11460
5788-5812	234	11509
5813-5837	235	11559
5838-5862	236	11608
5863-5887	237	11658
5888-5912	238	11707
5913-5937	239	11757
5938-5962	240	11806
5963-5987	241	11856
5988-6012	242	11905
6013-6037	243	11955
6038-6062	244	12004
6063-6087	245	12054
6088-6112	246	12103
6113-6137	247	12153
6138-6162	248	12202
6163-6187	249	12252
6188-6212	250	12301
6213-6237	251	12351
6238-6262	252	12400
6263-6287	253	12450
6288-6312	254	12500
6313-6337	255	12549
6338-6362	256	12599
6363-6387	257	12648
6388-6412	258	12698
6413-6437	259	12747
6438-6462	260	12797
6463-6487	261	12846
6488-6512	262	12896
6513-6537	263	12945
6538-6562	264	12995
6563-6587	265	13044
6588-6612	266	13094
6613-6637	267	13143
6638-6662	268	13193
6663-6687	269	13242
6688-6712	270	13292
6713-6737	271	13341
6738-6762	272	13391
6763-6787	273	13440

6788-6812	274	13490
6813-6837	275	13539
6838-6862	276	13589
6863-6887	277	13638
6888-6912	278	13688
6913-6937	279	13737
6938-6962	280	13787
6963-6987	281	13836
6988-7012	282	13886
7013-7037	283	13935
7038-7062	284	13985
7063-7087	285	14034
7088-7112	286	14084
7113-7137	287	14133
7138-7162	288	14183
7163-7187	289	14232
7188-7212	290	14282
7213-7237	291	14331
7238-7262	292	14381
7263-7287	293	14430
7288-7312	294	14480
7313-7337	295	14529
7338-7362	296	14579
7363-7387	297	14628
7388-7412	298	14678
7413-7437	299	14727
7438-7462	300	14777
7463-7487	301	14826
7488-7512	302	14876
7513-7537	303	14925
7538-7562	304	14975
7563-7587	305	15024
7588-7612	306	15074
7613-7637	307	15123
7638-7662	308	15173
7663-7687	309	15222
7688-7712	310	15272
7713-7737	311	15321
7738-7762	312	15371
7763-7787	313	15420
7788-7812	314	15470
7813-7837	315	15519
7838-7862	316	15569
7863-7887	317	15618
7888-7912	318	15668
7913-7937	319	15717
7938-7962	320	15767
7963-7987	321	15816
7988-8012	322	15866
8013-8037	323	15915
8038-8062	324	15965
8063-8087	325	16014
8088-8112	326	16064
8113-8137	327	16113
8138-8162	328	16163
8163-8187	329	16212
8188-8212	330	16262
8213-8237	331	16311
8238-8262	332	16361
8263-8287	333	16410
8288-8312	334	16460
8313-8337	335	16509

8338-8362	336	16559
8363-8387	337	16608
8388-8412	338	16658
8413-8437	339	16707
8438-8462	340	16757
8463-8487	341	16806
8488-8512	342	16856
8513-8537	343	16905
8538-8562	344	16955
8563-8587	345	17004
8588-8612	346	17054
8613-8637	347	17103
8638-8662	348	17153
8663-8687	349	17202
8688-8712	350	17252
8713-8737	351	17301
8738-8762	352	17351
8763-8787	353	17400
8788-8812	354	17450
8813-8837	355	17500
8838-8862	356	17549
8863-8887	357	17599
8888-8912	358	17648
8913-8937	359	17698
8938-8962	360	17747
8963-8987	361	17797
8988-9012	362	17846
9013-9037	363	17896
9038-9062	364	17945
9063-9087	365	17995
9088-9112	366	18044
9113-9137	367	18094
9138-9162	368	18143
9163-9187	369	18193
9188-9212	370	18242
9213-9237	371	18292
9238-9262	372	18341
9263-9287	373	18391
9288-9312	374	18440
9313-9337	375	18490
9338-9362	376	18539
9363-9387	377	18589
9388-9412	378	18638
9413-9437	379	18688
9438-9462	380	18737
9463-9487	381	18787
9488-9512	382	18836
9513-9537	383	18886
9538-9562	384	18935
9563-9587	385	18985
9588-9612	386	19034
9613-9637	387	19084
9638-9662	388	19133
9663-9687	389	19183
9688-9712	390	19232
9713-9737	391	19282
9738-9762	392	19331
9763-9787	393	19381
9788-9812	394	19430
9813-9837	395	19480
9838-9862	396	19529
9863-9887	397	19579

9888-9912	398	19628
9913-9937	399	19678
9938-9962	400	19727
9963-9987	401	19777
9988-10012	402	19826
10013-10037	403	19876
10038-10062	404	19925
10063-10087	405	19975
10088-10112	406	20024
10113-10137	407	20074
10138-10162	408	20123
10163-10187	409	20173
10188-10212	410	20222
10213-10237	411	20272
10238-10262	412	20321
10263-10287	413	20371
10288-10312	414	20420
10313-10337	415	20470
10338-10362	416	20519
10363-10387	417	20569
10388-10412	418	20618
10413-10437	419	20668
10438-10462	420	20717
10463-10487	421	20767
10488-10512	422	20816
10513-10537	423	20866
10538-10562	424	20915
10563-10587	425	20965
10588-10612	426	21014
10613-10637	427	21064
10638-10662	428	21113
10663-10687	429	21163
10688-10712	430	21212
10713-10737	431	21262
10738-10762	432	21311
10763-10787	433	21361
10788-10812	434	21410
10813-10837	435	21460
10838-10862	436	21509
10863-10887	437	21559
10888-10912	438	21608
10913-10937	439	21658
10938-10962	440	21707
10963-10987	441	21757
10988-11012	442	21806
11013-11037	443	21856
11038-11062	444	21905
11063-11087	445	21955
11088-11112	446	22004
11113-11137	447	22054
11138-11162	448	22103
11163-11187	449	22153
11188-11212	450	22202
11213-11237	451	22252
11238-11262	452	22301
11263-11287	453	22351
11288-11312	454	22400
11313-11337	455	22450
11338-11362	456	22500
11363-11387	457	22549
11388-11412	458	22599
11413-11437	459	22648

11438-11462	460	22698
11463-11487	461	22747
11488-11512	462	22797
11513-11537	463	22846
11538-11562	464	22896
11563-11587	465	22945
11588-11612	466	22995
11613-11637	467	23044
11638-11662	468	23094
11663-11687	469	23143
11688-11712	470	23193
11713-11737	471	23242
11738-11762	472	23292
11763-11787	473	23341
11788-11812	474	23391
11813-11837	475	23440
11838-11862	476	23490
11863-11887	477	23539
11888-11912	478	23589
11913-11937	479	23638
11938-11962	480	23688
11963-11987	481	23737
11988-12012	482	23787
12013-12037	483	23836
12038-12062	484	23886
12063-12087	485	23935
12088-12112	486	23985
12113-12137	487	24034
12138-12162	488	24084
12163-12187	489	24133
12188-12212	490	24183
12213-12237	491	24232
12238-12262	492	24282
12263-12287	493	24331
12288-12312	494	24381
12313-12337	495	24430
12338-12362	496	24480
12363-12387	497	24529
12388-12412	498	24579
12413-12437	499	24628
12438-12462	500	24678
12463-12487	501	24727
12488-12512	502	24777
12513-12537	503	24826
12538-12562	504	24876
12563-12587	505	24925
12588-12612	506	24975
12613-12637	507	25024
12638-12662	508	25074
12663-12687	509	25123
12688-12712	510	25173
12713-12737	511	25222
12738-12762	512	25272
12763-12787	513	25321
12788-12812	514	25371
12813-12837	515	25420
12838-12862	516	25470
12863-12887	517	25519
12888-12912	518	25569
12913-12937	519	25618
12938-12962	520	25668
12963-12987	521	25717

12988-13012	522	25767
13013-13037	523	25816
13038-13062	524	25866
13063-13087	525	25915
13088-13112	526	25965
13113-13137	527	26014
13138-13162	528	26064
13163-13187	529	26113
13188-13212	530	26163
13213-13237	531	26212
13238-13262	532	26262
13263-13287	533	26311
13288-13312	534	26361
13313-13337	535	26410
13338-13362	536	26460
13363-13387	537	26509
13388-13412	538	26559
13413-13437	539	26608
13438-13462	540	26658
13463-13487	541	26707
13488-13512	542	26757
13513-13537	543	26806
13538-13562	544	26856
13563-13587	545	26905
13588-13612	546	26955
13613-13637	547	27004
13638-13662	548	27054
13663-13687	549	27103
13688-13712	550	27153
13713-13737	551	27202
13738-13762	552	27252
13763-13787	553	27301
13788-13812	554	27351
13813-13837	555	27400
13838-13862	556	27450
13863-13887	557	27500
13888-13912	558	27549
13913-13937	559	27599
13938-13962	560	27648
13963-13987	561	27698
13988-14012	562	27747
14013-14037	563	27797
14038-14062	564	27846
14063-14087	565	27896
14088-14112	566	27945
14113-14137	567	27995
14138-14162	568	28044
14163-14187	569	28094
14188-14212	570	28143
14213-14237	571	28193
14238-14262	572	28242
14263 or more	573	Amount required under section 401(a) (2)]
\$1,688 - \$1,712	\$68	\$2,718
\$1,713 - \$1,737	\$69	\$2,758
\$1,738 - \$1,762	\$70	\$2,797
\$1,763 - \$1,787	\$71	\$2,837
\$1,788 - \$1,812	\$72	\$2,877
\$1,813 - \$1,837	\$73	\$2,916
\$1,838 - \$1,862	\$74	\$2,956
\$1,863 - \$1,887	\$75	\$2,996
\$1,888 - \$1,912	\$76	\$3,035

\$1,913	-	\$1,937	\$77	\$3,075
\$1,938	-	\$1,962	\$78	\$3,115
\$1,963	-	\$1,987	\$79	\$3,154
\$1,988	-	\$2,012	\$80	\$3,194
\$2,013	-	\$2,037	\$81	\$3,234
\$2,038	-	\$2,062	\$82	\$3,274
\$2,063	-	\$2,087	\$83	\$3,313
\$2,088	-	\$2,112	\$84	\$3,353
\$2,113	-	\$2,137	\$85	\$3,393
\$2,138	-	\$2,162	\$86	\$3,432
\$2,163	-	\$2,187	\$87	\$3,472
\$2,188	-	\$2,212	\$88	\$3,512
\$2,213	-	\$2,237	\$89	\$3,551
\$2,238	-	\$2,262	\$90	\$3,591
\$2,263	-	\$2,287	\$91	\$3,631
\$2,288	-	\$2,312	\$92	\$3,670
\$2,313	-	\$2,337	\$93	\$3,710
\$2,338	-	\$2,362	\$94	\$3,750
\$2,363	-	\$2,387	\$95	\$3,789
\$2,388	-	\$2,412	\$96	\$3,829
\$2,413	-	\$2,437	\$97	\$3,869
\$2,438	-	\$2,462	\$98	\$3,908
\$2,463	-	\$2,487	\$98	\$3,948
\$2,488	-	\$2,512	\$99	\$3,988
\$2,513	-	\$2,537	\$100	\$4,027
\$2,538	-	\$2,562	\$101	\$4,067
\$2,563	-	\$2,587	\$102	\$4,107
\$2,588	-	\$2,612	\$103	\$4,147
\$2,613	-	\$2,637	\$104	\$4,186
\$2,638	-	\$2,662	\$105	\$4,226
\$2,663	-	\$2,687	\$106	\$4,266
\$2,688	-	\$2,712	\$107	\$4,305
\$2,713	-	\$2,737	\$108	\$4,345
\$2,738	-	\$2,762	\$109	\$4,385
\$2,763	-	\$2,787	\$110	\$4,424
\$2,788	-	\$2,812	\$111	\$4,464
\$2,813	-	\$2,837	\$112	\$4,504
\$2,838	-	\$2,862	\$113	\$4,543
\$2,863	-	\$2,887	\$114	\$4,583
\$2,888	-	\$2,912	\$115	\$4,623
\$2,913	-	\$2,937	\$116	\$4,662
\$2,938	-	\$2,962	\$117	\$4,702
\$2,963	-	\$2,987	\$118	\$4,742
\$2,988	-	\$3,012	\$119	\$4,781
\$3,013	-	\$3,037	\$120	\$4,821
\$3,038	-	\$3,062	\$121	\$4,861
\$3,063	-	\$3,087	\$122	\$4,900
\$3,088	-	\$3,112	\$123	\$4,940
\$3,113	-	\$3,137	\$124	\$4,980
\$3,138	-	\$3,162	\$125	\$5,020
\$3,163	-	\$3,187	\$126	\$5,059
\$3,188	-	\$3,212	\$127	\$5,099
\$3,213	-	\$3,237	\$128	\$5,139
\$3,238	-	\$3,262	\$129	\$5,178
\$3,263	-	\$3,287	\$130	\$5,218
\$3,288	-	\$3,312	\$131	\$5,258
\$3,313	-	\$3,337	\$132	\$5,297
\$3,338	-	\$3,362	\$133	\$5,337
\$3,363	-	\$3,387	\$134	\$5,377
\$3,388	-	\$3,412	\$135	\$5,416
\$3,413	-	\$3,437	\$136	\$5,456
\$3,438	-	\$3,462	\$137	\$5,496

\$3,463	-	\$3,487	\$138	\$5,535
\$3,488	-	\$3,512	\$139	\$5,575
\$3,513	-	\$3,537	\$140	\$5,615
\$3,538	-	\$3,562	\$141	\$5,654
\$3,563	-	\$3,587	\$142	\$5,694
\$3,588	-	\$3,612	\$143	\$5,734
\$3,613	-	\$3,637	\$144	\$5,774
\$3,638	-	\$3,662	\$145	\$5,813
\$3,663	-	\$3,687	\$146	\$5,853
\$3,688	-	\$3,712	\$147	\$5,893
\$3,713	-	\$3,737	\$147	\$5,932
\$3,738	-	\$3,762	\$148	\$5,972
\$3,763	-	\$3,787	\$149	\$6,012
\$3,788	-	\$3,812	\$150	\$6,051
\$3,813	-	\$3,837	\$151	\$6,091
\$3,838	-	\$3,862	\$152	\$6,131
\$3,863	-	\$3,887	\$153	\$6,170
\$3,888	-	\$3,912	\$154	\$6,210
\$3,913	-	\$3,937	\$155	\$6,250
\$3,938	-	\$3,962	\$156	\$6,289
\$3,963	-	\$3,987	\$157	\$6,329
\$3,988	-	\$4,012	\$158	\$6,369
\$4,013	-	\$4,037	\$159	\$6,408
\$4,038	-	\$4,062	\$160	\$6,448
\$4,063	-	\$4,087	\$161	\$6,488
\$4,088	-	\$4,112	\$162	\$6,527
\$4,113	-	\$4,137	\$163	\$6,567
\$4,138	-	\$4,162	\$164	\$6,607
\$4,163	-	\$4,187	\$165	\$6,647
\$4,188	-	\$4,212	\$166	\$6,686
\$4,213	-	\$4,237	\$167	\$6,726
\$4,238	-	\$4,262	\$168	\$6,766
\$4,263	-	\$4,287	\$169	\$6,805
\$4,288	-	\$4,312	\$170	\$6,845
\$4,313	-	\$4,337	\$171	\$6,885
\$4,338	-	\$4,362	\$172	\$6,924
\$4,363	-	\$4,387	\$173	\$6,964
\$4,388	-	\$4,412	\$174	\$7,004
\$4,413	-	\$4,437	\$175	\$7,043
\$4,438	-	\$4,462	\$176	\$7,083
\$4,463	-	\$4,487	\$177	\$7,123
\$4,488	-	\$4,512	\$178	\$7,162
\$4,513	-	\$4,537	\$179	\$7,202
\$4,538	-	\$4,562	\$180	\$7,242
\$4,563	-	\$4,587	\$181	\$7,281
\$4,588	-	\$4,612	\$182	\$7,321
\$4,613	-	\$4,637	\$183	\$7,361
\$4,638	-	\$4,662	\$184	\$7,400
\$4,663	-	\$4,687	\$185	\$7,440
\$4,688	-	\$4,712	\$186	\$7,480
\$4,713	-	\$4,737	\$187	\$7,520
\$4,738	-	\$4,762	\$188	\$7,559
\$4,763	-	\$4,787	\$189	\$7,599
\$4,788	-	\$4,812	\$190	\$7,639
\$4,813	-	\$4,837	\$191	\$7,678
\$4,838	-	\$4,862	\$192	\$7,718
\$4,863	-	\$4,887	\$193	\$7,758
\$4,888	-	\$4,912	\$194	\$7,797
\$4,913	-	\$4,937	\$195	\$7,837
\$4,938	-	\$4,962	\$196	\$7,877
\$4,963	-	\$4,987	\$196	\$7,916
\$4,988	-	\$5,012	\$197	\$7,956

\$5,013	-	\$5,037	\$198	\$7,996
\$5,038	-	\$5,062	\$199	\$8,035
\$5,063	-	\$5,087	\$200	\$8,075
\$5,088	-	\$5,112	\$201	\$8,115
\$5,113	-	\$5,137	\$202	\$8,154
\$5,138	-	\$5,162	\$203	\$8,194
\$5,163	-	\$5,187	\$204	\$8,234
\$5,188	-	\$5,212	\$205	\$8,274
\$5,213	-	\$5,237	\$206	\$8,313
\$5,238	-	\$5,262	\$207	\$8,353
\$5,263	-	\$5,287	\$208	\$8,393
\$5,288	-	\$5,312	\$209	\$8,432
\$5,313	-	\$5,337	\$210	\$8,472
\$5,338	-	\$5,362	\$211	\$8,512
\$5,363	-	\$5,387	\$212	\$8,551
\$5,388	-	\$5,412	\$213	\$8,591
\$5,413	-	\$5,437	\$214	\$8,631
\$5,438	-	\$5,462	\$215	\$8,670
\$5,463	-	\$5,487	\$216	\$8,710
\$5,488	-	\$5,512	\$217	\$8,750
\$5,513	-	\$5,537	\$218	\$8,789
\$5,538	-	\$5,562	\$219	\$8,829
\$5,563	-	\$5,587	\$220	\$8,869
\$5,588	-	\$5,612	\$221	\$8,908
\$5,613	-	\$5,637	\$222	\$8,948
\$5,638	-	\$5,662	\$223	\$8,988
\$5,663	-	\$5,687	\$224	\$9,027
\$5,688	-	\$5,712	\$225	\$9,067
\$5,713	-	\$5,737	\$226	\$9,107
\$5,738	-	\$5,762	\$227	\$9,147
\$5,763	-	\$5,787	\$228	\$9,186
\$5,788	-	\$5,812	\$229	\$9,226
\$5,813	-	\$5,837	\$230	\$9,266
\$5,838	-	\$5,862	\$231	\$9,305
\$5,863	-	\$5,887	\$232	\$9,345
\$5,888	-	\$5,912	\$233	\$9,385
\$5,913	-	\$5,937	\$234	\$9,424
\$5,938	-	\$5,962	\$235	\$9,464
\$5,963	-	\$5,987	\$236	\$9,504
\$5,988	-	\$6,012	\$237	\$9,543
\$6,013	-	\$6,037	\$238	\$9,583
\$6,038	-	\$6,062	\$239	\$9,623
\$6,063	-	\$6,087	\$240	\$9,662
\$6,088	-	\$6,112	\$241	\$9,702
\$6,113	-	\$6,137	\$242	\$9,742
\$6,138	-	\$6,162	\$243	\$9,781
\$6,163	-	\$6,187	\$244	\$9,821
\$6,188	-	\$6,212	\$245	\$9,861
\$6,213	-	\$6,237	\$245	\$9,900
\$6,238	-	\$6,262	\$246	\$9,940
\$6,263	-	\$6,287	\$247	\$9,980
\$6,288	-	\$6,312	\$248	\$10,020
\$6,313	-	\$6,337	\$249	\$10,059
\$6,338	-	\$6,362	\$250	\$10,099
\$6,363	-	\$6,387	\$251	\$10,139
\$6,388	-	\$6,412	\$252	\$10,178
\$6,413	-	\$6,437	\$253	\$10,218
\$6,438	-	\$6,462	\$254	\$10,258
\$6,463	-	\$6,487	\$255	\$10,297
\$6,488	-	\$6,512	\$256	\$10,337
\$6,513	-	\$6,537	\$257	\$10,377
\$6,538	-	\$6,562	\$258	\$10,416

\$6,563	-	\$6,587	\$259	\$10,456
\$6,588	-	\$6,612	\$260	\$10,496
\$6,613	-	\$6,637	\$261	\$10,535
\$6,638	-	\$6,662	\$262	\$10,575
\$6,663	-	\$6,687	\$263	\$10,615
\$6,688	-	\$6,712	\$264	\$10,654
\$6,713	-	\$6,737	\$265	\$10,694
\$6,738	-	\$6,762	\$266	\$10,734
\$6,763	-	\$6,787	\$267	\$10,774
\$6,788	-	\$6,812	\$268	\$10,813
\$6,813	-	\$6,837	\$269	\$10,853
\$6,838	-	\$6,862	\$270	\$10,893
\$6,863	-	\$6,887	\$271	\$10,932
\$6,888	-	\$6,912	\$272	\$10,972
\$6,913	-	\$6,937	\$273	\$11,012
\$6,938	-	\$6,962	\$274	\$11,051
\$6,963	-	\$6,987	\$275	\$11,091
\$6,988	-	\$7,012	\$276	\$11,131
\$7,013	-	\$7,037	\$277	\$11,170
\$7,038	-	\$7,062	\$278	\$11,210
\$7,063	-	\$7,087	\$279	\$11,250
\$7,088	-	\$7,112	\$280	\$11,289
\$7,113	-	\$7,137	\$281	\$11,329
\$7,138	-	\$7,162	\$282	\$11,369
\$7,163	-	\$7,187	\$283	\$11,408
\$7,188	-	\$7,212	\$284	\$11,448
\$7,213	-	\$7,237	\$285	\$11,488
\$7,238	-	\$7,262	\$286	\$11,527
\$7,263	-	\$7,287	\$287	\$11,567
\$7,288	-	\$7,312	\$288	\$11,607
\$7,313	-	\$7,337	\$289	\$11,647
\$7,338	-	\$7,362	\$290	\$11,686
\$7,363	-	\$7,387	\$291	\$11,726
\$7,388	-	\$7,412	\$292	\$11,766
\$7,413	-	\$7,437	\$293	\$11,805
\$7,438	-	\$7,462	\$294	\$11,845
\$7,463	-	\$7,487	\$294	\$11,885
\$7,488	-	\$7,512	\$295	\$11,924
\$7,513	-	\$7,537	\$296	\$11,964
\$7,538	-	\$7,562	\$297	\$12,004
\$7,563	-	\$7,587	\$298	\$12,043
\$7,588	-	\$7,612	\$299	\$12,083
\$7,613	-	\$7,637	\$300	\$12,123
\$7,638	-	\$7,662	\$301	\$12,162
\$7,663	-	\$7,687	\$302	\$12,202
\$7,688	-	\$7,712	\$303	\$12,242
\$7,713	-	\$7,737	\$304	\$12,281
\$7,738	-	\$7,762	\$305	\$12,321
\$7,763	-	\$7,787	\$306	\$12,361
\$7,788	-	\$7,812	\$307	\$12,400
\$7,813	-	\$7,837	\$308	\$12,440
\$7,838	-	\$7,862	\$309	\$12,480
\$7,863	-	\$7,887	\$310	\$12,520
\$7,888	-	\$7,912	\$311	\$12,559
\$7,913	-	\$7,937	\$312	\$12,599
\$7,938	-	\$7,962	\$313	\$12,639
\$7,963	-	\$7,987	\$314	\$12,678
\$7,988	-	\$8,012	\$315	\$12,718
\$8,013	-	\$8,037	\$316	\$12,758
\$8,038	-	\$8,062	\$317	\$12,797
\$8,063	-	\$8,087	\$318	\$12,837
\$8,088	-	\$8,112	\$319	\$12,877

\$8,113	-	\$8,137	\$320	\$12,916
\$8,138	-	\$8,162	\$321	\$12,956
\$8,163	-	\$8,187	\$322	\$12,996
\$8,188	-	\$8,212	\$323	\$13,035
\$8,213	-	\$8,237	\$324	\$13,075
\$8,238	-	\$8,262	\$325	\$13,115
\$8,263	-	\$8,287	\$326	\$13,154
\$8,288	-	\$8,312	\$327	\$13,194
\$8,313	-	\$8,337	\$328	\$13,234
\$8,338	-	\$8,362	\$329	\$13,274
\$8,363	-	\$8,387	\$330	\$13,313
\$8,388	-	\$8,412	\$331	\$13,353
\$8,413	-	\$8,437	\$332	\$13,393
\$8,438	-	\$8,462	\$333	\$13,432
\$8,463	-	\$8,487	\$334	\$13,472
\$8,488	-	\$8,512	\$335	\$13,512
\$8,513	-	\$8,537	\$336	\$13,551
\$8,538	-	\$8,562	\$337	\$13,591
\$8,563	-	\$8,587	\$338	\$13,631
\$8,588	-	\$8,612	\$339	\$13,670
\$8,613	-	\$8,637	\$340	\$13,710
\$8,638	-	\$8,662	\$341	\$13,750
\$8,663	-	\$8,687	\$342	\$13,789
\$8,688	-	\$8,712	\$343	\$13,829
\$8,713	-	\$8,737	\$343	\$13,869
\$8,738	-	\$8,762	\$344	\$13,908
\$8,763	-	\$8,787	\$345	\$13,948
\$8,788	-	\$8,812	\$346	\$13,988
\$8,813	-	\$8,837	\$347	\$14,027
\$8,838	-	\$8,862	\$348	\$14,067
\$8,863	-	\$8,887	\$349	\$14,107
\$8,888	-	\$8,912	\$350	\$14,147
\$8,913	-	\$8,937	\$351	\$14,186
\$8,938	-	\$8,962	\$352	\$14,226
\$8,963	-	\$8,987	\$353	\$14,266
\$8,988	-	\$9,012	\$354	\$14,305
\$9,013	-	\$9,037	\$355	\$14,345
\$9,038	-	\$9,062	\$356	\$14,385
\$9,063	-	\$9,087	\$357	\$14,424
\$9,088	-	\$9,112	\$358	\$14,464
\$9,113	-	\$9,137	\$359	\$14,504
\$9,138	-	\$9,162	\$360	\$14,543
\$9,163	-	\$9,187	\$361	\$14,583
\$9,188	-	\$9,212	\$362	\$14,623
\$9,213	-	\$9,237	\$363	\$14,662
\$9,238	-	\$9,262	\$364	\$14,702
\$9,263	-	\$9,287	\$365	\$14,742
\$9,288	-	\$9,312	\$366	\$14,781
\$9,313	-	\$9,337	\$367	\$14,821
\$9,338	-	\$9,362	\$368	\$14,861
\$9,363	-	\$9,387	\$369	\$14,900
\$9,388	-	\$9,412	\$370	\$14,940
\$9,413	-	\$9,437	\$371	\$14,980
\$9,438	-	\$9,462	\$372	\$15,020
\$9,463	-	\$9,487	\$373	\$15,059
\$9,488	-	\$9,512	\$374	\$15,099
\$9,513	-	\$9,537	\$375	\$15,139
\$9,538	-	\$9,562	\$376	\$15,178
\$9,563	-	\$9,587	\$377	\$15,218
\$9,588	-	\$9,612	\$378	\$15,258
\$9,613	-	\$9,637	\$379	\$15,297
\$9,638	-	\$9,662	\$380	\$15,337

\$9,663	-	\$9,687	\$381	\$15,377
\$9,688	-	\$9,712	\$382	\$15,416
\$9,713	-	\$9,737	\$383	\$15,456
\$9,738	-	\$9,762	\$384	\$15,496
\$9,763	-	\$9,787	\$385	\$15,535
\$9,788	-	\$9,812	\$386	\$15,575
\$9,813	-	\$9,837	\$387	\$15,615
\$9,838	-	\$9,862	\$388	\$15,654
\$9,863	-	\$9,887	\$389	\$15,694
\$9,888	-	\$9,912	\$390	\$15,734
\$9,913	-	\$9,937	\$391	\$15,774
\$9,938	-	\$9,962	\$392	\$15,813
\$9,963	-	\$9,987	\$392	\$15,853
\$9,988	-	\$10,012	\$393	\$15,893
\$10,013	-	\$10,037	\$394	\$15,932
\$10,038	-	\$10,062	\$395	\$15,972
\$10,063	-	\$10,087	\$396	\$16,012
\$10,088	-	\$10,112	\$397	\$16,051
\$10,113	-	\$10,137	\$398	\$16,091
\$10,138	-	\$10,162	\$399	\$16,131
\$10,163	-	\$10,187	\$400	\$16,170
\$10,188	-	\$10,212	\$401	\$16,210
\$10,213	-	\$10,237	\$402	\$16,250
\$10,238	-	\$10,262	\$403	\$16,289
\$10,263	-	\$10,287	\$404	\$16,329
\$10,288	-	\$10,312	\$405	\$16,369
\$10,313	-	\$10,337	\$406	\$16,408
\$10,338	-	\$10,362	\$407	\$16,448
\$10,363	-	\$10,387	\$408	\$16,488
\$10,388	-	\$10,412	\$409	\$16,527
\$10,413	-	\$10,437	\$410	\$16,567
\$10,438	-	\$10,462	\$411	\$16,607
\$10,463	-	\$10,487	\$412	\$16,647
\$10,488	-	\$10,512	\$413	\$16,686
\$10,513	-	\$10,537	\$414	\$16,726
\$10,538	-	\$10,562	\$415	\$16,766
\$10,563	-	\$10,587	\$416	\$16,805
\$10,588	-	\$10,612	\$417	\$16,845
\$10,613	-	\$10,637	\$418	\$16,885
\$10,638	-	\$10,662	\$419	\$16,924
\$10,663	-	\$10,687	\$420	\$16,964
\$10,688	-	\$10,712	\$421	\$17,004
\$10,713	-	\$10,737	\$422	\$17,043
\$10,738	-	\$10,762	\$423	\$17,083
\$10,763	-	\$10,787	\$424	\$17,123
\$10,788	-	\$10,812	\$425	\$17,162
\$10,813	-	\$10,837	\$426	\$17,202
\$10,838	-	\$10,862	\$427	\$17,242
\$10,863	-	\$10,887	\$428	\$17,281
\$10,888	-	\$10,912	\$429	\$17,321
\$10,913	-	\$10,937	\$430	\$17,361
\$10,938	-	\$10,962	\$431	\$17,400
\$10,963	-	\$10,987	\$432	\$17,440
\$10,988	-	\$11,012	\$433	\$17,480
\$11,013	-	\$11,037	\$434	\$17,520
\$11,038	-	\$11,062	\$435	\$17,559
\$11,063	-	\$11,087	\$436	\$17,599
\$11,088	-	\$11,112	\$437	\$17,639
\$11,113	-	\$11,137	\$438	\$17,678
\$11,138	-	\$11,162	\$439	\$17,718
\$11,163	-	\$11,187	\$440	\$17,758
\$11,188	-	\$11,212	\$441	\$17,797

\$11,213 - \$11,237
\$11,238 - \$11,262
\$11,263 - \$11,287
\$11,288 - \$11,312
\$11,313 - \$11,337
\$11,338 - \$11,362
\$11,363 - \$11,387
\$11,388 - \$11,412
\$11,413 - \$11,437
\$11,438 - \$11,462
\$11,463 - \$11,487
\$11,488 - \$11,512
\$11,513 - \$11,537
\$11,538 - \$11,562
\$11,563 - \$11,587
\$11,588 - \$11,612
\$11,613 - \$11,637
\$11,638 - \$11,662
\$11,663 - \$11,687
\$11,688 - \$11,712
\$11,713 - \$11,737
\$11,738 - \$11,762
\$11,763 - \$11,787
\$11,788 - \$11,812
\$11,813 - \$11,837
\$11,838 - \$11,862
\$11,863 - \$11,887
\$11,888 - \$11,912
\$11,913 - \$11,937
\$11,938 - \$11,962
\$11,963 - \$11,987
\$11,988 - \$12,012
\$12,013 - \$12,037
\$12,038 - \$12,062
\$12,063 - \$12,087
\$12,088 - \$12,112
\$12,113 - \$12,137
\$12,138 - \$12,162
\$12,163 - \$12,187
\$12,188 - \$12,212
\$12,213 - \$12,237
\$12,238 - \$12,262
\$12,263 - \$12,287
\$12,288 - \$12,312
\$12,313 - \$12,337
\$12,338 - \$12,362
\$12,363 - \$12,387
\$12,388 - \$12,412
\$12,413 - \$12,437
\$12,438 - \$12,462
\$12,463 - \$12,487
\$12,488 - \$12,512
\$12,513 - \$12,537
\$12,538 - \$12,562
\$12,563 - \$12,587
\$12,588 - \$12,612
\$12,613 - \$12,637
\$12,638 - \$12,662
\$12,663 - \$12,687
\$12,688 - \$12,712
\$12,713 - \$12,737
\$12,738 - \$12,762

\$441
\$442
\$443
\$444
\$445
\$446
\$447
\$448
\$449
\$450
\$451
\$452
\$453
\$454
\$455
\$456
\$457
\$458
\$459
\$460
\$461
\$462
\$463
\$464
\$465
\$466
\$467
\$468
\$469
\$470
\$471
\$472
\$473
\$474
\$475
\$476
\$477
\$478
\$479
\$480
\$481
\$482
\$483
\$484
\$485
\$486
\$487
\$488
\$489
\$490
\$490
\$491
\$492
\$493
\$494
\$495
\$496
\$497
\$498
\$499
\$500
\$501

\$17,837
\$17,877
\$17,916
\$17,956
\$17,996
\$18,035
\$18,075
\$18,115
\$18,154
\$18,194
\$18,234
\$18,274
\$18,313
\$18,353
\$18,393
\$18,432
\$18,472
\$18,512
\$18,551
\$18,591
\$18,631
\$18,670
\$18,710
\$18,750
\$18,789
\$18,829
\$18,869
\$18,908
\$18,948
\$18,988
\$19,027
\$19,067
\$19,107
\$19,147
\$19,186
\$19,226
\$19,266
\$19,305
\$19,345
\$19,385
\$19,424
\$19,464
\$19,504
\$19,543
\$19,583
\$19,623
\$19,662
\$19,702
\$19,742
\$19,781
\$19,821
\$19,861
\$19,900
\$19,940
\$19,980
\$20,020
\$20,059
\$20,099
\$20,139
\$20,178
\$20,218
\$20,258

\$12,763 - \$12,787	\$502	\$20,297
\$12,788 - \$12,812	\$503	\$20,337
\$12,813 - \$12,837	\$504	\$20,377
\$12,838 - \$12,862	\$505	\$20,416
\$12,863 - \$12,887	\$506	\$20,456
\$12,888 - \$12,912	\$507	\$20,496
\$12,913 - \$12,937	\$508	\$20,535
\$12,938 - \$12,962	\$509	\$20,575
\$12,963 - \$12,987	\$510	\$20,615
\$12,988 - \$13,012	\$511	\$20,654
\$13,013 - \$13,037	\$512	\$20,694
\$13,038 - \$13,062	\$513	\$20,734
\$13,063 - \$13,087	\$514	\$20,774
\$13,088 - \$13,112	\$515	\$20,813
\$13,113 - \$13,137	\$516	\$20,853
\$13,138 - \$13,162	\$517	\$20,893
\$13,163 - \$13,187	\$518	\$20,932
\$13,188 - \$13,212	\$519	\$20,972
\$13,213 - \$13,237	\$520	\$21,012
\$13,238 - \$13,262	\$521	\$21,051
\$13,263 - \$13,287	\$522	\$21,091
\$13,288 - \$13,312	\$523	\$21,131
\$13,313 - \$13,337	\$524	\$21,170
\$13,338 - \$13,362	\$525	\$21,210
\$13,363 - \$13,387	\$526	\$21,250
\$13,388 - \$13,412	\$527	\$21,289
\$13,413 - \$13,437	\$528	\$21,329
\$13,438 - \$13,462	\$529	\$21,369
\$13,463 - \$13,487	\$530	\$21,408
\$13,488 - \$13,512	\$531	\$21,448
\$13,513 - \$13,537	\$532	\$21,488
\$13,538 - \$13,562	\$533	\$21,527
\$13,563 - \$13,587	\$534	\$21,567
\$13,588 - \$13,612	\$535	\$21,607
\$13,613 - \$13,637	\$536	\$21,647
\$13,638 - \$13,662	\$537	\$21,686
\$13,663 - \$13,687	\$538	\$21,726
\$13,688 - \$13,712	\$539	\$21,766
\$13,713 - \$13,737	\$539	\$21,805
\$13,738 - \$13,762	\$540	\$21,845
\$13,763 - \$13,787	\$541	\$21,885
\$13,788 - \$13,812	\$542	\$21,924
\$13,813 - \$13,837	\$543	\$21,964
\$13,838 - \$13,862	\$544	\$22,004
\$13,863 - \$13,887	\$545	\$22,043
\$13,888 - \$13,912	\$546	\$22,083
\$13,913 - \$13,937	\$547	\$22,123
\$13,938 - \$13,962	\$548	\$22,162
\$13,963 - \$13,987	\$549	\$22,202
\$13,988 - \$14,012	\$550	\$22,242
\$14,013 - \$14,037	\$551	\$22,281
\$14,038 - \$14,062	\$552	\$22,321
\$14,063 - \$14,087	\$553	\$22,361
\$14,088 - \$14,112	\$554	\$22,400
\$14,113 - \$14,137	\$555	\$22,440
\$14,138 - \$14,162	\$556	\$22,480
\$14,163 - \$14,187	\$557	\$22,520
\$14,188 - \$14,212	\$558	\$22,559
\$14,213 - \$14,237	\$559	\$22,599
\$14,238 - \$14,262	\$560	\$22,639
\$14,263 or more	\$561	Amount required under section 401(a)(2)

(2) (i) The Table Specified for the Determination of Rate and Amount of Benefits shall be extended or contracted annually, automatically by regulations promulgated by the secretary. The table shall be extended or contracted in accordance with the following:

(A) The table shall be extended or contracted to a point where the maximum weekly benefit rate shall equal sixty-six and two-thirds per centum ($66 \frac{2}{3}\%$) of the average weekly wage for the thirty-six-month period ending June 30 preceding each calendar year. If the maximum weekly benefit rate is not a multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1).

(B) When it is necessary to extend the table, it shall be done in accordance with the following procedure:

(I) The words "or more" shall be deleted from the last line under Part A, and an amount twenty-four dollars (\$24) greater than the first entry in that line shall be substituted therefor. [The words "amount required under section 401(a)(2)" shall be deleted from the last line under Part C.]

(II) Part A shall be extended as much as necessary by adding twenty-five dollars (\$25) to each amount of the preceding line. At the point where the entry in Part B equals sixty-six and two-thirds per centum ($66 \frac{2}{3}\%$) of the average weekly wage, the first entry in Part A shall consist of an amount twenty-five dollars (\$25) greater than the smaller amount in the preceding line, and the words "or more" shall be added.

(III) Part B shall be extended in increments of one dollar (\$1) until that point is reached where the amount is equal to sixty-six and two-thirds per centum ($66 \frac{2}{3}\%$) of the average weekly wage.

(IV) Part C shall be extended to the point where, under Part B, the amount is equal to sixty-six and two-thirds per centum ($66 \frac{2}{3}\%$) of the average weekly wage.

(a) The amount on each line in Part C [other than the last line] shall be derived from the first entry on the same line in Part A, in accordance with the following formula:

(First entry in Part A plus twenty-four dollars (\$24)) \times 100
divided by [fifty and one-half (50.5)] **sixty-three (63)**

If the amount determined by this formula is not an even multiple of one dollar (\$1), it shall be rounded to the next higher multiple of one dollar (\$1).

[(b) The last line in Part C shall contain the words "amount required under section 401(a)(2)."]

(C) When it is necessary to contract the table, it shall be done by deleting all lines following that in which the amount in Part B is sixty-six and two-thirds per centum ($66 \frac{2}{3}\%$) of the average weekly wage[, and substituting the words "or more" for the higher amount under Part A on that line [and substituting the words "amount required under section 401(a)(2)" for the amount under Part C on that line].

(D) The Table Specified for the Determination of Rate and Amount of Benefits as so extended or contracted shall be effective only for those claimants whose benefit years begin on or after the first day of January of such calendar year.

(ii) For the purpose of determining the maximum weekly benefit rate, the Pennsylvania average weekly wage in covered employment shall be computed on the basis of the average annual total wages reported (irrespective of the limit on the amount of wages subject to contributions) for the thirty-six-month period ending June 30 (determined by dividing the total wages reported for the thirty-six-month period by three) and this amount shall be divided by the average monthly number of covered

workers (determined by dividing the total covered employment reported for the same thirty-six-month period by thirty-six) to determine the average annual wage. The average annual wage thus obtained shall be divided by fifty-two and the average weekly wage thus determined rounded to the nearest cent.

(iii) Notwithstanding subclause (i), if the maximum weekly benefit rate determined under subclause (i) is greater than [five hundred seventy-three dollars (\$573)] **five hundred sixty-one dollars (\$561)**, the maximum weekly benefit rate shall be subject to the following limitations:

(A) For calendar years 2013 through [2019] **2016**, the maximum weekly benefit rate shall be five hundred seventy-three dollars (\$573).

(A.1) For each calendar year 2017 through 2019, the maximum weekly benefit rate shall be five hundred sixty-one dollars (\$561).

(B) For each calendar year 2020 through 2023, the maximum weekly benefit rate may increase from year to year by an amount that is no more than [eight per centum (8%)] **two per centum (2%)** of the maximum weekly benefit rate for the preceding year.

(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 year.

(C) If the maximum weekly benefit rate determined under this subclause is not an even multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1).

(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 year 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 subsection (b), but subject to subclause (vi), "highest quarterly wages" for purposes of this section for calendar years 2026 and thereafter shall be the average of the total wages (computed to the nearest dollar), which were paid to the employee computed as follows:

(I) The wages paid to the employee 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 employee 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 employee 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 employee's weekly benefit rate, does not exceed sixty-three per centum (63%) of the employee'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 year 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%).

(3) In addition to the weekly benefit rate as hereinbefore set out, each eligible employe shall be paid for each week that he is entitled to benefits, the sum of five dollars (\$5) for a dependent spouse or a dependent child if such eligible employe has no spouse, plus three dollars (\$3) for one other dependent child, but in no event shall such additional allowance exceed eight dollars (\$8) for any one week or the total number of such allowance payments exceed the claimant's maximum weeks of entitlement, determined by dividing his total amount of compensation by his weekly benefit rate.

As used in this paragraph the term "dependent child" means any child or stepchild of the eligible employe in question who, at the beginning of such individual's current benefit year, was wholly or chiefly supported by such employe, and under eighteen years of age, or if eighteen years of age and over, because of physical or mental infirmity, is unable to engage in any gainful occupation.

As used in this paragraph the term "dependent spouse" means any legally married wife or husband of the eligible employe in question who, at the beginning of such individual's current benefit year was living with and being wholly or chiefly supported by such individual. If both a husband and wife qualify for benefit rights with overlapping benefit years, only one of them shall be entitled to the additional allowances provided in this paragraph.

(4) (i) Notwithstanding any other provision of this act, each claimant eligible for a weekly benefit rate of seventy-five dollars (\$75) or more shall have his weekly compensation as determined by application of subsections (a) through (e) reduced by five per centum (5%). If such reduced weekly compensation is not an even multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1): Provided, That no claimant whose weekly benefit rate, determined in accordance with subsection (a), is in excess of seventy-four dollars (\$74) shall have his weekly compensation reduced below seventy-five dollars (\$75) except through the combined application of this paragraph and subsection (d). The balance in the claimant's compensation account as indicated in Part D or E of the table contained in subsection (e)(1) of this section shall be reduced by his weekly benefit amount without regard to the reduction provided herein. This subclause shall be of no effect beginning with the compensable week which ends on or after the first day of January 1989.

(ii) Notwithstanding any other provision of this act, each claimant shall have his weekly compensation, as determined by applications of subsections (a) through (e), reduced by five per centum (5%) if and when the provisions of section 301.7(c) apply, or by the per centum redetermined under section 301.8, if and when applicable. If such reduced weekly compensation is not an even multiple of one dollar (\$1), it shall be rounded to the next lower multiple of one dollar (\$1): Provided, That no claimant whose weekly benefit rate, determined in accordance with subsection (a), is in excess of the weekly benefit rate immediately below the weekly benefit rate that is one-half of the maximum weekly benefit rate determined in clause (2) of this subsection shall have his weekly compensation reduced below one-half of the maximum weekly benefit rate except through the

combined application of this subclause and subsection (d). The balance in the claimant's compensation account as indicated in Part D or E of the table contained in clause (1) of this subsection shall be reduced by his weekly benefit amount without regard to the reduction provided herein. This subclause shall be in effect as of the first compensable week that ends on or after the first day of January 1990.

(iii) For purposes of this subsection only, if one-half of the maximum weekly benefit rate is not a multiple of one dollar (\$1), such amount shall be rounded down to the next lower multiple of one dollar (\$1) and then applied as required by this subsection.

* * *

Section 7. Section 502 of the act, amended December 9, 2002 (P.L.1336, No.158), is amended to read:

Section 502. Decision of Referee; Further Appeals and Reviews.--Where an appeal from the determination or revised determination, as the case may be, of the department is taken, a referee shall, after affording the parties and the department reasonable opportunity for a fair hearing, affirm, modify, or reverse such findings of fact and the determination or revised determination, as the case may be, of the department as to him shall appear just and proper. The parties and their attorneys or other representatives of record and the department shall be duly notified of the time and place of a referee's hearing and of the referee's decision, and the reasons therefor, which shall be deemed the final decision of the board, unless an appeal is filed therefrom, within fifteen days after the date of such decision the board acts on its own motion, to review the decision of the referee. [A memorandum of testimony of any hearing before any referee shall be made] **The testimony at any hearing before a referee shall be taken by a recording device and be preserved for a period of ninety days following expiration of the period for filing an appeal from the final decision rendered in the case. An unabridged transcript and audio recording of the testimony shall be made available, at cost if not used for unemployment compensation purposes or a subsequent appeal, to the parties and their attorneys or other representatives upon written request to the referee.**

Section 8. Section 504 of the act, amended December 5, 1974 (P.L.771, No.262), is amended to read:

Section 504. Powers of Board Over Claims.--The board shall have power, on its own motion, or on appeal, to remove, transfer, or review any claim pending before, or decided by, a referee, and in any such case and in cases where a further appeal is allowed by the board from the decision of a referee, may affirm, modify, or reverse the determination or revised determination, as the case may be, of the department or referee on the basis of the evidence previously submitted in the case, or direct the taking of additional evidence. When any claim pending before a referee is removed or transferred to the board, the board shall afford the parties and the department reasonable opportunity for a fair hearing. The parties and the department shall be duly notified of the board's final decision and the reasons therefor. A complete record shall be kept of each case heard before the board. All testimony at any hearing before the board, whether on appeal or otherwise, shall be taken by a reporter[, or] **and recording device[, but need not be transcribed unless the disputed claim is further appealed]. An unabridged transcript and audio recording of the testimony shall be made available, at cost if not used for unemployment compensation purposes or a subsequent appeal, to the parties**

and their attorneys or other representatives upon written request to the board.

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 employee 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 employees 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 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 the employee information through an audit.

(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 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 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 employer or claimant and the department for a liability for which the employer 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 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, 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)(1) 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.

Section 15. This act shall take effect as follows:

- (1) The amendment of sections 502 and 504 of the act shall take effect in 60 days.
- (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 effect January 1, 2018.
- (4) The remainder of this act shall take effect immediately.

APPROVED--The 3rd day of November, A.D. 2016.

TOM WOLF