

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 450 Session of
1991

INTRODUCED BY E. Z. TAYLOR, ITKIN, LANGTRY, CIVERA, FARGO,
ALLEN, FLICK, BUNT, TRELLO, LAUGHLIN, HARPER, CLARK AND
MERRY, MARCH 11, 1991

REFERRED TO COMMITTEE ON LABOR RELATIONS, MARCH 11, 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 employers' records and reports.

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

19 Section 1. Section 206 of the act of December 5, 1936 (2nd
20 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.--(a) Each
24 employer (whether or not liable for the payment of contributions

1 under this act) shall keep accurate employment records
2 containing such information, as may be prescribed by the rules
3 and regulations adopted by the department. Such records shall be
4 open to inspection by the department and its agents at any
5 reasonable time, and as often as may be deemed necessary, but
6 employers need not retain such records more than four (4) years
7 after contributions relating to such records have been paid. The
8 department may require from such employers such reports as it
9 deems necessary, which shall be sworn to, if required by the
10 department.

11 (b) Information thus obtained shall not be made public or be
12 open to public inspection, other than to the members of the
13 board, the officers and employes of the department and other
14 public employes in the performance of their public duties, but
15 any employe or employer at a hearing on an appeal shall, upon
16 request, be supplied with information from such records to the
17 extent necessary for the proper presentation and consideration
18 of the appeal.

19 (c) Any officer or employe of the department or the board,
20 or any other public employe, who shall violate any of the
21 provisions of this section shall, upon conviction thereof in a
22 summary proceeding, be sentenced to pay a fine of not less than
23 twenty dollars (\$20) nor more than two hundred dollars (\$200)
24 and in default of the payment of such fine and cost of
25 prosecution shall be sentenced to imprisonment for not longer
26 than thirty (30) days.

27 (d) Any employer who has been determined by the department
28 to be subject to the reporting provisions of this act and has
29 been so notified, and who neglects or refuses to file or to
30 complete in such manner as the department may prescribe either

1 the periodic report required by the department to establish the
2 amount of such contributions or the periodic report required by
3 the department showing the amount of wages paid to each employe,
4 or both, on or before the date such reports are required to be
5 filed, shall pay a penalty of one hundred per centum (100%) of
6 the total amount of contributions paid or payable by the
7 employer or employe as the case may be for the period: Provided,
8 That such penalty shall be not less than one dollar (\$1) or more
9 than twenty five dollars (\$25) for the first offense, fifty
10 dollars (\$50) for the second offense and one hundred dollars
11 (\$100) for the third and subsequent offenses. Such penalty shall
12 apply to the reports for each period with respect to which such
13 reports are required to be filed: Provided, That such penalty
14 shall not apply to reports for any period with respect to which
15 the last day for filing such reports is prior to a date on which
16 the department has notified the employer that he has been
17 determined an employer subject to the reporting provisions of
18 this act, unless the reports for such prior periods are not
19 filed within thirty (30) days after the employer has been so
20 notified. The penalties provided by this section shall be in
21 addition to all other penalties provided for in this act.

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