

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2382 Session of 2015

INTRODUCED BY JAMES, DAVIS, DRISCOLL, KINSEY, MILLARD, PICKETT, WARD, ROTHMAN, SCHWEYER AND NEILSON, OCTOBER 3, 2016

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, OCTOBER 19, 2016

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," ~~in determination of~~ <--
16 ~~compensation, appeals, reviews and procedure, further~~
17 ~~providing for determination of compensation appeals and for~~
18 ~~decision of referee and further appeals and reviews.~~ <--
19 IN ADMINISTRATION OF ACT, FURTHER PROVIDING FOR RECORDS OF AND
20 REPORTS BY EMPLOYERS; IN CONTRIBUTIONS BY EMPLOYERS AND
21 EMPLOYEES, FURTHER PROVIDING FOR DETERMINATION OF
22 CONTRIBUTION RATE AND EXPERIENCE RATING, FOR INTEREST ON PAST
23 DUE CONTRIBUTIONS AND FOR LIMITATIONS UPON ENFORCEMENT OF
24 PAYMENT OF CONTRIBUTIONS, INTEREST AND PENALTIES; IN
25 COMPENSATION, FURTHER PROVIDING FOR QUALIFICATIONS REQUIRED
26 TO SECURE COMPENSATION, FOR INELIGIBILITY OF INCARCERATED
27 EMPLOYEE AND FOR RATE AND AMOUNT OF COMPENSATION; IN
28 DETERMINATION OF COMPENSATION AND APPEALS AND REVIEWS AND
29 PROCEDURE, FURTHER PROVIDING FOR DETERMINATION OF
30 COMPENSATION APPEALS AND FOR DECISION OF REFEREE AND FURTHER
31 APPEALS AND REVIEWS; IN PROTECTION OF RIGHTS AND
32 COMPENSATION, FURTHER PROVIDING FOR CERTAIN AGREEMENTS VOID
33 AND PENALTY; IN PENALTY PROVISIONS, FURTHER PROVIDING FOR

1 FALSE STATEMENTS AND REPRESENTATIONS TO OBTAIN OR INCREASE
2 COMPENSATION, FOR FALSE STATEMENTS AND REPRESENTATIONS TO
3 PREVENT OR REDUCE COMPENSATION AND OTHER OFFENSES AND FOR
4 VIOLATION OF ACT AND RULES AND REGULATIONS; AND PROVIDING FOR
5 AN AMNESTY PROGRAM.

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

8 ~~Section 1. Section 501(e) of the act of December 5, 1936~~ <--
9 ~~(2nd Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment~~
10 ~~Compensation Law, amended April 14, 1976 (P.L.113, No.50), is~~
11 ~~amended to read:~~

12 ~~Section 501. Determination of Compensation Appeals. * * *~~

13 ~~(e) Unless the claimant or last employer or base year~~
14 ~~employer of the claimant files an appeal with the board, from~~
15 ~~the determination contained in any notice required to be~~
16 ~~furnished by the department under section five hundred and one~~
17 ~~(a), (c) and (d), within [fifteen] thirty calendar days after~~
18 ~~such notice was delivered to him personally, or was mailed to~~
19 ~~his last known post office address, and applies for a hearing,~~
20 ~~such determination of the department, with respect to the~~
21 ~~particular facts set forth in such notice, shall be final and~~
22 ~~compensation shall be paid or denied in accordance therewith.~~

23 ~~Section 2. Section 502 of the act, amended December 9, 2002~~
24 ~~(P.L.1336, No.158), is amended to read:~~

25 ~~Section 502. Decision of Referee; Further Appeals and~~
26 ~~Reviews. Where an appeal from the determination or revised~~
27 ~~determination, as the case may be, of the department is taken, a~~
28 ~~referee shall, after affording the parties and the department~~
29 ~~reasonable opportunity for a fair hearing, affirm, modify, or~~
30 ~~reverse such findings of fact and the determination or revised~~
31 ~~determination, as the case may be, of the department as to him~~
32 ~~shall appear just and proper. The parties and their attorneys or~~

~~1 other representatives of record and the department shall be duly
2 notified of the time and place of a referee's hearing and of the
3 referee's decision, and the reasons therefor, which shall be
4 deemed the final decision of the board, unless an appeal is
5 filed therefrom, within [fifteen] thirty days after the date of
6 such decision the board acts on its own motion, to review the
7 decision of the referee. A memorandum of testimony of any
8 hearing before any referee shall be made and be preserved for a
9 period of ninety days following expiration of the period for
10 filing an appeal from the final decision rendered in the case.~~

11 ~~Section 3. This act shall take effect in 60 days.~~

12 SECTION 1. SECTION 206 OF THE ACT OF DECEMBER 5, 1936 (2ND <--
13 SP.SESS., 1937 P.L.2897, NO.1), KNOWN AS THE UNEMPLOYMENT
14 COMPENSATION LAW, AMENDED JULY 21, 1983 (P.L.68, NO.30) AND
15 NOVEMBER 17, 1995 (P.L.615, NO.64), IS AMENDED TO READ:

16 SECTION 206. RECORDS OF AND REPORTS BY EMPLOYERS.--(A) EACH
17 EMPLOYER (WHETHER OR NOT LIABLE FOR THE PAYMENT OF CONTRIBUTIONS
18 UNDER THIS ACT) SHALL KEEP ACCURATE EMPLOYMENT RECORDS
19 CONTAINING SUCH INFORMATION, AS MAY BE PRESCRIBED BY THE RULES
20 AND REGULATIONS ADOPTED BY THE DEPARTMENT. SUCH RECORDS SHALL BE
21 OPEN TO INSPECTION BY THE DEPARTMENT AND ITS AGENTS AT ANY
22 REASONABLE TIME, AND AS OFTEN AS MAY BE DEEMED NECESSARY, BUT
23 EMPLOYERS NEED NOT RETAIN SUCH RECORDS MORE THAN FOUR (4) YEARS
24 AFTER CONTRIBUTIONS RELATING TO SUCH RECORDS HAVE BEEN PAID. THE
25 DEPARTMENT MAY REQUIRE FROM SUCH EMPLOYERS SUCH REPORTS AS IT
26 DEEMS NECESSARY, WHICH SHALL BE SWORN TO, IF REQUIRED BY THE
27 DEPARTMENT.

28 (B) INFORMATION THUS OBTAINED SHALL NOT BE MADE PUBLIC OR BE
29 OPEN TO PUBLIC INSPECTION, OTHER THAN TO THE MEMBERS OF THE
30 BOARD, THE OFFICERS AND EMPLOYEES OF THE DEPARTMENT AND OTHER

1 PUBLIC EMPLOYEES IN THE PERFORMANCE OF THEIR PUBLIC DUTIES, BUT
2 ANY EMPLOYEE OR EMPLOYER AT A HEARING ON AN APPEAL SHALL, UPON
3 REQUEST, BE SUPPLIED WITH INFORMATION FROM SUCH RECORDS TO THE
4 EXTENT NECESSARY FOR THE PROPER PRESENTATION AND CONSIDERATION
5 OF THE APPEAL.

6 (C) ANY OFFICER OR EMPLOYEE OF THE DEPARTMENT OR THE BOARD,
7 OR ANY OTHER PUBLIC EMPLOYEE, WHO SHALL VIOLATE ANY OF THE
8 PROVISIONS OF THIS SECTION SHALL, UPON CONVICTION THEREOF IN A
9 SUMMARY PROCEEDING, BE SENTENCED TO PAY A FINE OF NOT LESS THAN
10 [TWENTY DOLLARS (\$20)] ONE HUNDRED DOLLARS (\$100) NOR MORE THAN
11 [TWO HUNDRED DOLLARS (\$200)] THREE HUNDRED DOLLARS (\$300) AND IN
12 DEFAULT OF THE PAYMENT OF SUCH FINE AND COST OF PROSECUTION
13 SHALL BE SENTENCED TO IMPRISONMENT FOR NOT LONGER THAN THIRTY
14 (30) DAYS.

15 (D) ANY EMPLOYER WHO HAS BEEN DETERMINED BY THE DEPARTMENT
16 TO BE SUBJECT TO THE REPORTING PROVISIONS OF THIS ACT AND HAS
17 BEEN SO NOTIFIED, AND WHO NEGLECTS OR REFUSES TO FILE OR TO
18 COMPLETE IN SUCH MANNER AS THE DEPARTMENT MAY PRESCRIBE EITHER
19 THE PERIODIC REPORT REQUIRED BY THE DEPARTMENT TO ESTABLISH THE
20 AMOUNT OF SUCH CONTRIBUTIONS OR THE PERIODIC REPORT REQUIRED BY
21 THE DEPARTMENT SHOWING THE AMOUNT OF WAGES PAID TO EACH EMPLOYEE,
22 OR BOTH, ON OR BEFORE THE DATE SUCH REPORTS ARE REQUIRED TO BE
23 FILED, SHALL PAY A PENALTY OF [TEN PER CENTUM (10%)] FIFTEEN PER
24 CENTUM (15%) OF THE TOTAL AMOUNT OF CONTRIBUTIONS PAID OR
25 PAYABLE BY THE EMPLOYER OR EMPLOYEE AS THE CASE MAY BE FOR THE
26 PERIOD: PROVIDED, THAT SUCH PENALTY SHALL BE NOT LESS THAN
27 [TWENTY-FIVE DOLLARS (\$25) OR] ONE HUNDRED TWENTY-FIVE DOLLARS
28 (\$125) NOR MORE THAN [TWO HUNDRED AND FIFTY DOLLARS (\$250)] FOUR
29 HUNDRED FIFTY DOLLARS (\$450). SUCH PENALTY SHALL APPLY TO THE
30 REPORTS FOR EACH PERIOD WITH RESPECT TO WHICH SUCH REPORTS ARE

1 REQUIRED TO BE FILED: PROVIDED, THAT SUCH PENALTY SHALL NOT
2 APPLY TO REPORTS FOR ANY PERIOD WITH RESPECT TO WHICH THE LAST
3 DAY FOR FILING SUCH REPORTS IS PRIOR TO A DATE ON WHICH THE
4 DEPARTMENT HAS NOTIFIED THE EMPLOYER THAT HE HAS BEEN DETERMINED
5 AN EMPLOYER SUBJECT TO THE REPORTING PROVISIONS OF THIS ACT,
6 UNLESS THE REPORTS FOR SUCH PRIOR PERIODS ARE NOT FILED WITHIN
7 THIRTY (30) DAYS AFTER THE EMPLOYER HAS BEEN SO NOTIFIED. THE
8 PENALTIES PROVIDED BY THIS SECTION SHALL BE IN ADDITION TO ALL
9 OTHER PENALTIES PROVIDED FOR IN THIS ACT.

10 SECTION 2. SECTION 301.1(A) AND (C) (1) OF THE ACT, AMENDED
11 JULY 21, 1983 (P.L.68, NO.30), IS AMENDED TO READ:

12 SECTION 301.1. DETERMINATION OF CONTRIBUTION RATE;
13 EXPERIENCE RATING.--

14 (A) THE RATE OF CONTRIBUTION PAYABLE BY AN EMPLOYER ELIGIBLE
15 FOR AN ADJUSTED RATE WITH RESPECT TO THE CALENDAR YEAR BEGINNING
16 1984, AND EACH CALENDAR YEAR THEREAFTER, SHALL BE ADJUSTED
17 BETWEEN A MINIMUM RATE OF THREE-TENTHS OF ONE PER CENTUM (0.3%)
18 AND A MAXIMUM RATE OF EIGHT AND FIVE-TENTHS PER CENTUM (8.5%)
19 FOR 1984, EIGHT AND EIGHT-TENTHS PER CENTUM (8.8%) FOR 1985 ,
20 NINE AND TWO-TENTHS PER CENTUM (9.2%) FOR 1986 THROUGH 2012,
21 EIGHT AND SEVEN-TENTHS PER CENTUM (8.7%) FOR 2013 THROUGH 2016,
22 NINE AND FIVE ONE-HUNDREDTHS PER CENTUM (9.05%) FOR 2017 AND
23 EIGHT AND NINETY-FIVE ONE-HUNDREDTHS PER CENTUM (8.95%) FOR 2018
24 AND THEREAFTER WHICH SHALL BE THE AGGREGATE OF THREE FACTORS:

- 25 (A) A RESERVE RATIO FACTOR.
26 (B) A BENEFIT RATIO FACTOR.
27 (C) A STATE ADJUSTMENT FACTOR.

28 * * *

29 (C) (1) WHEN, AS OF THE COMPUTATION DATE, THERE IS A
30 CREDIT, ZERO OR DEBIT BALANCE IN SUCH EMPLOYER'S RESERVE

1 ACCOUNT, WHICH BALANCE SHALL INCLUDE (I) CONTRIBUTIONS WITH
 2 RESPECT TO THE PERIOD ENDING ON THE COMPUTATION DATE AND PAID ON
 3 OR BEFORE SEPTEMBER FIFTEENTH IMMEDIATELY FOLLOWING SUCH
 4 COMPUTATION DATE, (II) BENEFITS PAID ON OR BEFORE COMPUTATION
 5 DATE, AND SHALL ALSO INCLUDE ANY VOLUNTARY PAYMENTS MADE IN
 6 ACCORDANCE WITH SUBSECTION (B) OF SECTION 302 OF THIS ACT, HIS
 7 RESERVE RATIO FACTOR FOR THE RESPECTIVE CALENDAR YEAR THEREAFTER
 8 SHALL BE AS SET FORTH IN THE TABLE BELOW.

9 TABLE

10 RESERVE RATIO FACTOR - 1984 RATES

11 EMPLOYERS RESERVE ACCOUNT AS A 12 PERCENTAGE OF TAXABLE WAGES	RESERVE RATIO FACTOR
13 GREATER THAN 25%	0.0
14 GREATER THAN OR EQUAL TO 22% BUT LESS THAN 25%	0.1
15 GREATER THAN OR EQUAL TO 19% BUT LESS THAN 22%	0.2
16 GREATER THAN OR EQUAL TO 16% BUT LESS THAN 19%	0.3
17 GREATER THAN OR EQUAL TO 13% BUT LESS THAN 16%	0.4
18 GREATER THAN OR EQUAL TO 10% BUT LESS THAN 13%	0.5
19 GREATER THAN OR EQUAL TO 7% BUT LESS THAN 10%	0.6
20 GREATER THAN OR EQUAL TO 4% BUT LESS THAN 7%	0.7
21 GREATER THAN OR EQUAL TO 3% BUT LESS THAN 4%	0.8
22 GREATER THAN OR EQUAL TO 2% BUT LESS THAN 3%	0.9
23 GREATER THAN OR EQUAL TO 0% BUT LESS THAN 2%	1.0
24 LESS THAN 0% BUT GREATER THAN -2%	1.1
25 LESS THAN OR EQUAL TO -2% BUT GREATER THAN -4%	1.2
26 LESS THAN OR EQUAL TO -4% BUT GREATER THAN -6%	1.3
27 LESS THAN OR EQUAL TO -6% BUT GREATER THAN -8%	1.4
28 LESS THAN OR EQUAL TO -8% BUT GREATER THAN -10%	1.5
29 LESS THAN OR EQUAL TO -10% BUT GREATER THAN -12%	1.6
30 LESS THAN OR EQUAL TO -12% BUT GREATER THAN -14%	1.7

1	LESS THAN OR EQUAL TO -14% BUT GREATER THAN -16%	1.8
2	LESS THAN OR EQUAL TO -16% BUT GREATER THAN -18%	1.9
3	LESS THAN OR EQUAL TO -18% OR LOWER	2.0

4 TABLE

5 RESERVE RATIO FACTOR - 1985 RATES

6	EMPLOYERS RESERVE ACCOUNT AS A	RESERVE
7	PERCENTAGE OF TAXABLE WAGES	RATIO FACTOR
8	GREATER THAN 25%	0.0
9	GREATER THAN OR EQUAL TO 21% BUT LESS THAN 25%	0.1
10	GREATER THAN OR EQUAL TO 18% BUT LESS THAN 21%	0.2
11	GREATER THAN OR EQUAL TO 15% BUT LESS THAN 18%	0.3
12	GREATER THAN OR EQUAL TO 12% BUT LESS THAN 15%	0.4
13	GREATER THAN OR EQUAL TO 9% BUT LESS THAN 12%	0.5
14	GREATER THAN OR EQUAL TO 7% BUT LESS THAN 9%	0.6
15	GREATER THAN OR EQUAL TO 5% BUT LESS THAN 7%	0.7
16	GREATER THAN OR EQUAL TO 3% BUT LESS THAN 5%	0.8
17	GREATER THAN OR EQUAL TO 1% BUT LESS THAN 3%	0.9
18	GREATER THAN OR EQUAL TO 0% BUT LESS THAN 1%	1.0
19	LESS THAN 0% BUT GREATER THAN -1%	1.1
20	LESS THAN OR EQUAL TO -1% BUT GREATER THAN -2%	1.2
21	LESS THAN OR EQUAL TO -2% BUT GREATER THAN -3%	1.3
22	LESS THAN OR EQUAL TO -3% BUT GREATER THAN -4%	1.4
23	LESS THAN OR EQUAL TO -4% BUT GREATER THAN -5%	1.5
24	LESS THAN OR EQUAL TO -5% BUT GREATER THAN -6%	1.6
25	LESS THAN OR EQUAL TO -6% BUT GREATER THAN -7%	1.7
26	LESS THAN OR EQUAL TO -7% BUT GREATER THAN -8%	1.8
27	LESS THAN OR EQUAL TO -8% BUT GREATER THAN -9%	1.9
28	LESS THAN OR EQUAL TO -9% BUT GREATER THAN -10%	2.0
29	LESS THAN OR EQUAL TO -10% BUT GREATER THAN -15%	2.1
30	LESS THAN OR EQUAL TO -15% BUT GREATER THAN -20%	2.2

1	LESS THAN OR EQUAL TO -20% OR LOWER	2.3
2	TABLE	
3	RESERVE RATIO FACTOR - 1986 [AND THEREAFTER] <u>THROUGH 2016</u> RATES	
4	EMPLOYERS RESERVE ACCOUNT AS A	RESERVE
5	PERCENTAGE OF TAXABLE WAGES	RATIO FACTOR
6	GREATER THAN 25%	0.0
7	GREATER THAN OR EQUAL TO 21% BUT LESS THAN 25%	0.3
8	GREATER THAN OR EQUAL TO 18% BUT LESS THAN 21%	0.4
9	GREATER THAN OR EQUAL TO 15% BUT LESS THAN 18%	0.5
10	GREATER THAN OR EQUAL TO 12% BUT LESS THAN 15%	0.6
11	GREATER THAN OR EQUAL TO 9% BUT LESS THAN 12%	0.7
12	GREATER THAN OR EQUAL TO 7% BUT LESS THAN 9%	0.8
13	GREATER THAN OR EQUAL TO 5% BUT LESS THAN 7%	0.9
14	GREATER THAN OR EQUAL TO 3% BUT LESS THAN 5%	1.0
15	GREATER THAN OR EQUAL TO 1% BUT LESS THAN 3%	1.1
16	GREATER THAN OR EQUAL TO 0% BUT LESS THAN 1%	1.2
17	LESS THAN 0% BUT GREATER THAN -1%	1.3
18	LESS THAN OR EQUAL TO -1% BUT GREATER THAN -2%	1.4
19	LESS THAN OR EQUAL TO -2% BUT GREATER THAN -3%	1.5
20	LESS THAN OR EQUAL TO -3% BUT GREATER THAN -4%	1.6
21	LESS THAN OR EQUAL TO -4% BUT GREATER THAN -5%	1.7
22	LESS THAN OR EQUAL TO -5% BUT GREATER THAN -6%	1.8
23	LESS THAN OR EQUAL TO -6% BUT GREATER THAN -7%	1.9
24	LESS THAN OR EQUAL TO -7% BUT GREATER THAN -8%	2.0
25	LESS THAN OR EQUAL TO -8% BUT GREATER THAN -9%	2.1
26	LESS THAN OR EQUAL TO -9% BUT GREATER THAN -10%	2.2
27	LESS THAN OR EQUAL TO -10% BUT GREATER THAN -11%	2.3
28	LESS THAN OR EQUAL TO -11% BUT GREATER THAN -12%	2.4
29	LESS THAN OR EQUAL TO -12% BUT GREATER THAN -16%	2.5
30	LESS THAN OR EQUAL TO -16% BUT GREATER THAN -20%	2.6

1	LESS THAN OR EQUAL TO -20% OR LOWER	2.7
2	<u>RESERVE RATIO FACTOR - 2017 AND THEREAFTER RATES</u>	
3	<u>EMPLOYERS RESERVE ACCOUNT AS A</u>	<u>RESERVE</u>
4	<u>PERCENTAGE OF TAXABLE WAGES</u>	<u>RATIO FACTOR</u>
5	<u>GREATER THAN 25%</u>	0.0
6	<u>GREATER THAN OR EQUAL TO 21% BUT LESS THAN 25%</u>	0.3
7	<u>GREATER THAN OR EQUAL TO 18% BUT LESS THAN 21%</u>	0.4
8	<u>GREATER THAN OR EQUAL TO 15% BUT LESS THAN 18%</u>	0.5
9	<u>GREATER THAN OR EQUAL TO 12% BUT LESS THAN 15%</u>	0.6
10	<u>GREATER THAN OR EQUAL TO 9% BUT LESS THAN 12%</u>	0.7
11	<u>GREATER THAN OR EQUAL TO 7% BUT LESS THAN 9%</u>	0.8
12	<u>GREATER THAN OR EQUAL TO 5% BUT LESS THAN 7%</u>	0.9
13	<u>GREATER THAN OR EQUAL TO 3% BUT LESS THAN 5%</u>	1.0
14	<u>GREATER THAN OR EQUAL TO 1% BUT LESS THAN 3%</u>	1.1
15	<u>GREATER THAN OR EQUAL TO 0% BUT LESS THAN 1%</u>	1.2
16	<u>LESS THAN 0% BUT GREATER THAN -1%</u>	1.3
17	<u>LESS THAN OR EQUAL TO -1% BUT GREATER THAN -2%</u>	1.4
18	<u>LESS THAN OR EQUAL TO -2% BUT GREATER THAN -3%</u>	1.5
19	<u>LESS THAN OR EQUAL TO -3% BUT GREATER THAN -4%</u>	1.6
20	<u>LESS THAN OR EQUAL TO -4% BUT GREATER THAN -5%</u>	1.7
21	<u>LESS THAN OR EQUAL TO -5% BUT GREATER THAN -6%</u>	1.8
22	<u>LESS THAN OR EQUAL TO -6% BUT GREATER THAN -7%</u>	1.9
23	<u>LESS THAN OR EQUAL TO -7% BUT GREATER THAN -8%</u>	2.0
24	<u>LESS THAN OR EQUAL TO -8% BUT GREATER THAN -9%</u>	2.1
25	<u>LESS THAN OR EQUAL TO -9% BUT GREATER THAN -10%</u>	2.2
26	<u>LESS THAN OR EQUAL TO -10% BUT GREATER THAN -11%</u>	2.3
27	<u>LESS THAN OR EQUAL TO -11% BUT GREATER THAN -12%</u>	2.4
28	<u>LESS THAN OR EQUAL TO -12% BUT GREATER THAN -16%</u>	2.5
29	<u>LESS THAN OR EQUAL TO -16% BUT GREATER THAN -20%</u>	2.6
30	<u>LESS THAN OR EQUAL TO -20% BUT GREATER THAN -28%</u>	2.7

1 LESS THAN OR EQUAL TO -28% BUT GREATER THAN -100% 3.0

2 LESS THAN OR EQUAL TO -100% OR LOWER 3.2

3 SECTION 3. SECTIONS 308 AND 309.2(A) OF THE ACT, AMENDED
4 JUNE 15, 2005 (P.L.8, NO.5), ARE AMENDED TO READ:

5 SECTION 308. INTEREST ON PAST DUE CONTRIBUTIONS.--
6 CONTRIBUTIONS UNPAID ON THE DATE ON WHICH THEY ARE DUE AND
7 PAYABLE, AS PRESCRIBED BY THE DEPARTMENT, SHALL BEAR INTEREST AT
8 ONE-TWELFTH (1/12) OF THE ANNUAL RATE DETERMINED BY THE
9 SECRETARY OF REVENUE UNDER SECTION 806 OF THE ACT OF APRIL 9,
10 1929 (P.L.343, NO.176), KNOWN AS "THE FISCAL CODE," PER MONTH OR
11 FRACTION OF A MONTH, OR AT THE RATE OF [THREE QUARTERS OF ONE
12 PER CENTUM (0.75%)] ONE PER CENTUM (1%) PER MONTH OR FRACTION OF
13 A MONTH, WHICHEVER IS GREATER, FROM THE DATE THEY BECOME DUE
14 UNTIL PAID.

15 SECTION 309.2. LIMITATIONS UPON ENFORCEMENT OF PAYMENT OF
16 CONTRIBUTIONS, INTEREST AND PENALTIES.-- (A) NOTWITHSTANDING ANY
17 OTHER PROVISIONS OF THIS ACT TO THE CONTRARY, NO LEGAL ACTION
18 FOR THE COLLECTION OF CONTRIBUTIONS, INTEREST AND PENALTIES
19 SHALL BE INSTITUTED AFTER THE EXPIRATION OF [FOUR] SIX YEARS
20 FROM THE END OF THE CALENDAR YEAR DETERMINED IN ACCORDANCE WITH
21 SUBSECTION (B) OF THIS SECTION, UNLESS PRIOR TO THE EXPIRATION
22 OF SUCH [FOUR-YEAR] SIX-YEAR PERIOD AND WITH RESPECT THERETO (1)
23 AN ASSESSMENT PROCEEDING SHALL HAVE BEEN INSTITUTED PURSUANT TO
24 THE PROVISIONS OF SECTION THREE HUNDRED FOUR OF THIS ACT, OR (2)
25 AN ACTION SHALL HAVE BEEN INSTITUTED PURSUANT TO THE PROVISIONS
26 OF SECTION THREE HUNDRED NINE OF THIS ACT, OR (3) A LIEN SHALL
27 HAVE BEEN ENTERED PURSUANT TO THE PROVISIONS OF SECTION THREE
28 HUNDRED EIGHT POINT ONE OF THIS ACT: PROVIDED, THAT THE
29 PROVISIONS OF THIS SECTION SHALL NOT APPLY WHERE AN EMPLOYER BY
30 WILLFUL FAILURE OR REFUSAL TO FILE A REPORT WITH THE DEPARTMENT

1 OR TO INCLUDE IN ANY REPORT ALL WAGES WHICH HE HAS PAID, OR
2 OTHERWISE, HAS ATTEMPTED TO AVOID OR REDUCE LIABILITY FOR THE
3 PAYMENT OF CONTRIBUTIONS.

4 * * *

5 SECTION 4. SECTION 401(A) OF THE ACT, AMENDED JUNE 12, 2012
6 (P.L.577, NO.60), IS AMENDED TO READ:

7 SECTION 401. QUALIFICATIONS REQUIRED TO SECURE
8 COMPENSATION.--COMPENSATION SHALL BE PAYABLE TO ANY EMPLOYE WHO
9 IS OR BECOMES UNEMPLOYED, AND WHO--

10 (A) SATISFIES BOTH OF THE FOLLOWING REQUIREMENTS:

11 (1) HAS, WITHIN HIS BASE YEAR, BEEN PAID WAGES FOR
12 EMPLOYMENT AS REQUIRED BY SECTION 404(C) OF THIS ACT.

13 (2) EXCEPT AS PROVIDED IN SECTION 404(A) (3) AND (E) (1) AND
14 (2), NOT LESS THAN [FORTY-NINE AND ONE-HALF PER CENTUM (49.5%)]
15 THIRTY-SEVEN PER CENTUM (37%) OF THE EMPLOYE'S TOTAL BASE YEAR
16 WAGES HAVE BEEN PAID IN ONE OR MORE QUARTERS, OTHER THAN THE
17 HIGHEST QUARTER IN SUCH EMPLOYE'S BASE YEAR.

18 * * *

19 SECTION 5. SECTION 402.6 OF THE ACT, AMENDED DECEMBER 9,
20 2002 (P.L.1330, NO.156), IS AMENDED TO READ:

21 SECTION 402.6. INELIGIBILITY OF INCARCERATED EMPLOYE.--(A)
22 AN EMPLOYE SHALL NOT BE ELIGIBLE FOR PAYMENT OF UNEMPLOYMENT
23 COMPENSATION BENEFITS FOR ANY WEEKS OF UNEMPLOYMENT DURING WHICH
24 THE EMPLOYE IS INCARCERATED AFTER A CONVICTION.

25 (B) THE DEPARTMENT SHALL UTILIZE ANY REASONABLE MEANS
26 DETERMINED NECESSARY BY THE SECRETARY TO IDENTIFY AND PREVENT
27 THE PAYMENT OF BENEFITS TO INCARCERATED INDIVIDUALS WHO ARE
28 DISQUALIFIED UNDER THIS SECTION.

29 SECTION 6. SECTION 404(A) AND (E) OF THE ACT, AMENDED
30 OCTOBER 12, 1973 (P.L.292, NO.87), OCTOBER 19, 1988 (P.L.818,

1 NO.109) AND JUNE 12, 2012 (P.L.577, NO.60), ARE AMENDED TO READ:

2 SECTION 404. RATE AND AMOUNT OF COMPENSATION.--COMPENSATION
3 SHALL BE PAID TO EACH ELIGIBLE EMPLOYE IN ACCORDANCE WITH THE
4 FOLLOWING PROVISIONS OF THIS SECTION EXCEPT THAT COMPENSATION
5 PAYABLE WITH RESPECT TO WEEKS ENDING IN BENEFIT YEARS WHICH
6 BEGIN PRIOR TO THE FIRST DAY OF JANUARY 1989 SHALL BE PAID ON
7 THE BASIS OF THE PROVISIONS OF THIS SECTION IN EFFECT AT THE
8 BEGINNING OF SUCH BENEFIT YEARS.

9 (A) (1) THE EMPLOYE'S WEEKLY BENEFIT RATE SHALL BE COMPUTED
10 AS (1) THE AMOUNT APPEARING IN PART B OF THE TABLE SPECIFIED FOR
11 THE DETERMINATION OF RATE AND AMOUNT OF BENEFITS ON THE LINE ON
12 WHICH IN PART A THERE APPEARS HIS "HIGHEST QUARTERLY WAGE," OR
13 (2) FIFTY PER CENTUM (50%) OF HIS FULL-TIME WEEKLY WAGE,
14 WHICHEVER IS GREATER. NOTWITHSTANDING ANY OTHER PROVISION OF
15 THIS ACT, IF AN EMPLOYE'S WEEKLY BENEFIT RATE, AS CALCULATED
16 UNDER THIS PARAGRAPH, IS LESS THAN [SEVENTY DOLLARS (\$70)]
17 SIXTY-EIGHT DOLLARS (\$68), HE SHALL BE INELIGIBLE TO RECEIVE ANY
18 AMOUNT OF COMPENSATION. IF THE EMPLOYE'S WEEKLY BENEFIT RATE IS
19 NOT A MULTIPLE OF ONE DOLLAR (\$1), IT SHALL BE ROUNDED TO THE
20 NEXT LOWER MULTIPLE OF ONE DOLLAR (\$1).

21 (2) IF THE BASE YEAR WAGES OF AN EMPLOYE WHOSE WEEKLY
22 BENEFIT RATE HAS BEEN DETERMINED UNDER CLAUSE (2) OF PARAGRAPH
23 (1) OF THIS SUBSECTION ARE INSUFFICIENT TO QUALIFY HIM UNDER
24 SUBSECTION (C) OF THIS SECTION, HIS WEEKLY BENEFIT RATE SHALL BE
25 REDETERMINED UNDER CLAUSE (1) OF PARAGRAPH (1) OF THIS
26 SUBSECTION.

27 (3) IF AN EMPLOYE'S WEEKLY BENEFIT RATE AS DETERMINED UNDER
28 CLAUSE (1) OF PARAGRAPH (1) OF THIS SUBSECTION, OR REDETERMINED
29 UNDER PARAGRAPH (2) OF THIS SUBSECTION, AS THE CASE MAY BE, IS
30 LESS THAN THE MAXIMUM WEEKLY BENEFIT RATE AND THE EMPLOYE'S BASE

1 YEAR WAGES ARE INSUFFICIENT TO QUALIFY HIM UNDER SUBSECTION (C)
2 OF THIS SECTION BUT ARE SUFFICIENT TO QUALIFY HIM FOR ANY ONE OF
3 THE NEXT TWO LOWER WEEKLY BENEFIT RATES, HIS WEEKLY BENEFIT RATE
4 SHALL BE REDETERMINED AT THE HIGHEST OF SUCH NEXT LOWER RATES.

5 * * *

6 (E) (1) TABLE SPECIFIED FOR THE DETERMINATION OF
7 RATE AND AMOUNT OF BENEFITS

8	PART A		
9	HIGHEST	PART B	PART C
10	QUARTERLY	RATE OF	QUALIFYING
11	WAGE	COMPENSATION	WAGES
12	[\$1688-1712	\$70	\$3391
13	1713-1737	71	3440
14	1738-1762	72	3490
15	1763-1787	73	3539
16	1788-1812	74	3589
17	1813-1837	75	3638
18	1838-1862	76	3688
19	1863-1887	77	3737
20	1888-1912	78	3787
21	1913-1937	79	3836
22	1938-1962	80	3886
23	1963-1987	81	3935
24	1988-2012	82	3985
25	2013-2037	83	4034
26	2038-2062	84	4084
27	2063-2087	85	4133
28	2088-2112	86	4183
29	2113-2137	87	4232
30	2138-2162	88	4282

1	2163-2187	89	4331
2	2188-2212	90	4381
3	2213-2237	91	4430
4	2238-2262	92	4480
5	2263-2287	93	4529
6	2288-2312	94	4579
7	2313-2337	95	4628
8	2338-2362	96	4678
9	2363-2387	97	4727
10	2388-2412	98	4777
11	2413-2437	99	4826
12	2438-2462	100	4876
13	2463-2487	101	4925
14	2488-2512	102	4975
15	2513-2537	103	5024
16	2538-2562	104	5074
17	2563-2587	105	5123
18	2588-2612	106	5173
19	2613-2637	107	5222
20	2638-2662	108	5272
21	2663-2687	109	5321
22	2688-2712	110	5371
23	2713-2737	111	5420
24	2738-2762	112	5470
25	2763-2787	113	5519
26	2788-2812	114	5569
27	2813-2837	115	5618
28	2838-2862	116	5668
29	2863-2887	117	5717
30	2888-2912	118	5767

1	2913-2937	119	5816
2	2938-2962	120	5866
3	2963-2987	121	5915
4	2988-3012	122	5965
5	3013-3037	123	6014
6	3038-3062	124	6064
7	3063-3087	125	6113
8	3088-3112	126	6163
9	3113-3137	127	6212
10	3138-3162	128	6262
11	3163-3187	129	6311
12	3188-3212	130	6361
13	3213-3237	131	6410
14	3238-3262	132	6460
15	3263-3287	133	6509
16	3288-3312	134	6559
17	3313-3337	135	6608
18	3338-3362	136	6658
19	3363-3387	137	6707
20	3388-3412	138	6757
21	3413-3437	139	6806
22	3438-3462	140	6856
23	3463-3487	141	6905
24	3488-3512	142	6955
25	3513-3537	143	7004
26	3538-3562	144	7054
27	3563-3587	145	7103
28	3588-3612	146	7153
29	3613-3637	147	7202
30	3638-3662	148	7252

1	3663-3687	149	7301
2	3688-3712	150	7351
3	3713-3737	151	7400
4	3738-3762	152	7450
5	3763-3787	153	7500
6	3788-3812	154	7549
7	3813-3837	155	7599
8	3838-3862	156	7648
9	3863-3887	157	7698
10	3888-3912	158	7747
11	3913-3937	159	7797
12	3938-3962	160	7846
13	3963-3987	161	7896
14	3988-4012	162	7945
15	4013-4037	163	7995
16	4038-4062	164	8044
17	4063-4087	165	8094
18	4088-4112	166	8143
19	4113-4137	167	8193
20	4138-4162	168	8242
21	4163-4187	169	8292
22	4188-4212	170	8341
23	4213-4237	171	8391
24	4238-4262	172	8440
25	4263-4287	173	8490
26	4288-4312	174	8539
27	4313-4337	175	8589
28	4338-4362	176	8638
29	4363-4387	177	8688
30	4388-4412	178	8737

1	4413-4437	179	8787
2	4438-4462	180	8836
3	4463-4487	181	8886
4	4488-4512	182	8935
5	4513-4537	183	8985
6	4538-4562	184	9034
7	4563-4587	185	9084
8	4588-4612	186	9133
9	4613-4637	187	9183
10	4638-4662	188	9232
11	4663-4687	189	9282
12	4688-4712	190	9331
13	4713-4737	191	9381
14	4738-4762	192	9430
15	4763-4787	193	9480
16	4788-4812	194	9529
17	4813-4837	195	9579
18	4838-4862	196	9628
19	4863-4887	197	9678
20	4888-4912	198	9727
21	4913-4937	199	9777
22	4938-4962	200	9826
23	4963-4987	201	9876
24	4988-5012	202	9925
25	5013-5037	203	9975
26	5038-5062	204	10024
27	5063-5087	205	10074
28	5088-5112	206	10123
29	5113-5137	207	10173
30	5138-5162	208	10222

1	5163-5187	209	10272
2	5188-5212	210	10321
3	5213-5237	211	10371
4	5238-5262	212	10420
5	5263-5287	213	10470
6	5288-5312	214	10519
7	5313-5337	215	10569
8	5338-5362	216	10618
9	5363-5387	217	10668
10	5388-5412	218	10717
11	5413-5437	219	10767
12	5438-5462	220	10816
13	5463-5487	221	10866
14	5488-5512	222	10915
15	5513-5537	223	10965
16	5538-5562	224	11014
17	5563-5587	225	11064
18	5588-5612	226	11113
19	5613-5637	227	11163
20	5638-5662	228	11212
21	5663-5687	229	11262
22	5688-5712	230	11311
23	5713-5737	231	11361
24	5738-5762	232	11410
25	5763-5787	233	11460
26	5788-5812	234	11509
27	5813-5837	235	11559
28	5838-5862	236	11608
29	5863-5887	237	11658
30	5888-5912	238	11707

1	5913-5937	239	11757
2	5938-5962	240	11806
3	5963-5987	241	11856
4	5988-6012	242	11905
5	6013-6037	243	11955
6	6038-6062	244	12004
7	6063-6087	245	12054
8	6088-6112	246	12103
9	6113-6137	247	12153
10	6138-6162	248	12202
11	6163-6187	249	12252
12	6188-6212	250	12301
13	6213-6237	251	12351
14	6238-6262	252	12400
15	6263-6287	253	12450
16	6288-6312	254	12500
17	6313-6337	255	12549
18	6338-6362	256	12599
19	6363-6387	257	12648
20	6388-6412	258	12698
21	6413-6437	259	12747
22	6438-6462	260	12797
23	6463-6487	261	12846
24	6488-6512	262	12896
25	6513-6537	263	12945
26	6538-6562	264	12995
27	6563-6587	265	13044
28	6588-6612	266	13094
29	6613-6637	267	13143
30	6638-6662	268	13193

1	6663-6687	269	13242
2	6688-6712	270	13292
3	6713-6737	271	13341
4	6738-6762	272	13391
5	6763-6787	273	13440
6	6788-6812	274	13490
7	6813-6837	275	13539
8	6838-6862	276	13589
9	6863-6887	277	13638
10	6888-6912	278	13688
11	6913-6937	279	13737
12	6938-6962	280	13787
13	6963-6987	281	13836
14	6988-7012	282	13886
15	7013-7037	283	13935
16	7038-7062	284	13985
17	7063-7087	285	14034
18	7088-7112	286	14084
19	7113-7137	287	14133
20	7138-7162	288	14183
21	7163-7187	289	14232
22	7188-7212	290	14282
23	7213-7237	291	14331
24	7238-7262	292	14381
25	7263-7287	293	14430
26	7288-7312	294	14480
27	7313-7337	295	14529
28	7338-7362	296	14579
29	7363-7387	297	14628
30	7388-7412	298	14678

1	7413-7437	299	14727
2	7438-7462	300	14777
3	7463-7487	301	14826
4	7488-7512	302	14876
5	7513-7537	303	14925
6	7538-7562	304	14975
7	7563-7587	305	15024
8	7588-7612	306	15074
9	7613-7637	307	15123
10	7638-7662	308	15173
11	7663-7687	309	15222
12	7688-7712	310	15272
13	7713-7737	311	15321
14	7738-7762	312	15371
15	7763-7787	313	15420
16	7788-7812	314	15470
17	7813-7837	315	15519
18	7838-7862	316	15569
19	7863-7887	317	15618
20	7888-7912	318	15668
21	7913-7937	319	15717
22	7938-7962	320	15767
23	7963-7987	321	15816
24	7988-8012	322	15866
25	8013-8037	323	15915
26	8038-8062	324	15965
27	8063-8087	325	16014
28	8088-8112	326	16064
29	8113-8137	327	16113
30	8138-8162	328	16163

1	8163-8187	329	16212
2	8188-8212	330	16262
3	8213-8237	331	16311
4	8238-8262	332	16361
5	8263-8287	333	16410
6	8288-8312	334	16460
7	8313-8337	335	16509
8	8338-8362	336	16559
9	8363-8387	337	16608
10	8388-8412	338	16658
11	8413-8437	339	16707
12	8438-8462	340	16757
13	8463-8487	341	16806
14	8488-8512	342	16856
15	8513-8537	343	16905
16	8538-8562	344	16955
17	8563-8587	345	17004
18	8588-8612	346	17054
19	8613-8637	347	17103
20	8638-8662	348	17153
21	8663-8687	349	17202
22	8688-8712	350	17252
23	8713-8737	351	17301
24	8738-8762	352	17351
25	8763-8787	353	17400
26	8788-8812	354	17450
27	8813-8837	355	17500
28	8838-8862	356	17549
29	8863-8887	357	17599
30	8888-8912	358	17648

1	8913-8937	359	17698
2	8938-8962	360	17747
3	8963-8987	361	17797
4	8988-9012	362	17846
5	9013-9037	363	17896
6	9038-9062	364	17945
7	9063-9087	365	17995
8	9088-9112	366	18044
9	9113-9137	367	18094
10	9138-9162	368	18143
11	9163-9187	369	18193
12	9188-9212	370	18242
13	9213-9237	371	18292
14	9238-9262	372	18341
15	9263-9287	373	18391
16	9288-9312	374	18440
17	9313-9337	375	18490
18	9338-9362	376	18539
19	9363-9387	377	18589
20	9388-9412	378	18638
21	9413-9437	379	18688
22	9438-9462	380	18737
23	9463-9487	381	18787
24	9488-9512	382	18836
25	9513-9537	383	18886
26	9538-9562	384	18935
27	9563-9587	385	18985
28	9588-9612	386	19034
29	9613-9637	387	19084
30	9638-9662	388	19133

1	9663-9687	389	19183
2	9688-9712	390	19232
3	9713-9737	391	19282
4	9738-9762	392	19331
5	9763-9787	393	19381
6	9788-9812	394	19430
7	9813-9837	395	19480
8	9838-9862	396	19529
9	9863-9887	397	19579
10	9888-9912	398	19628
11	9913-9937	399	19678
12	9938-9962	400	19727
13	9963-9987	401	19777
14	9988-10012	402	19826
15	10013-10037	403	19876
16	10038-10062	404	19925
17	10063-10087	405	19975
18	10088-10112	406	20024
19	10113-10137	407	20074
20	10138-10162	408	20123
21	10163-10187	409	20173
22	10188-10212	410	20222
23	10213-10237	411	20272
24	10238-10262	412	20321
25	10263-10287	413	20371
26	10288-10312	414	20420
27	10313-10337	415	20470
28	10338-10362	416	20519
29	10363-10387	417	20569
30	10388-10412	418	20618

1	10413-10437	419	20668
2	10438-10462	420	20717
3	10463-10487	421	20767
4	10488-10512	422	20816
5	10513-10537	423	20866
6	10538-10562	424	20915
7	10563-10587	425	20965
8	10588-10612	426	21014
9	10613-10637	427	21064
10	10638-10662	428	21113
11	10663-10687	429	21163
12	10688-10712	430	21212
13	10713-10737	431	21262
14	10738-10762	432	21311
15	10763-10787	433	21361
16	10788-10812	434	21410
17	10813-10837	435	21460
18	10838-10862	436	21509
19	10863-10887	437	21559
20	10888-10912	438	21608
21	10913-10937	439	21658
22	10938-10962	440	21707
23	10963-10987	441	21757
24	10988-11012	442	21806
25	11013-11037	443	21856
26	11038-11062	444	21905
27	11063-11087	445	21955
28	11088-11112	446	22004
29	11113-11137	447	22054
30	11138-11162	448	22103

1	11163-11187	449	22153
2	11188-11212	450	22202
3	11213-11237	451	22252
4	11238-11262	452	22301
5	11263-11287	453	22351
6	11288-11312	454	22400
7	11313-11337	455	22450
8	11338-11362	456	22500
9	11363-11387	457	22549
10	11388-11412	458	22599
11	11413-11437	459	22648
12	11438-11462	460	22698
13	11463-11487	461	22747
14	11488-11512	462	22797
15	11513-11537	463	22846
16	11538-11562	464	22896
17	11563-11587	465	22945
18	11588-11612	466	22995
19	11613-11637	467	23044
20	11638-11662	468	23094
21	11663-11687	469	23143
22	11688-11712	470	23193
23	11713-11737	471	23242
24	11738-11762	472	23292
25	11763-11787	473	23341
26	11788-11812	474	23391
27	11813-11837	475	23440
28	11838-11862	476	23490
29	11863-11887	477	23539
30	11888-11912	478	23589

1	11913-11937	479	23638
2	11938-11962	480	23688
3	11963-11987	481	23737
4	11988-12012	482	23787
5	12013-12037	483	23836
6	12038-12062	484	23886
7	12063-12087	485	23935
8	12088-12112	486	23985
9	12113-12137	487	24034
10	12138-12162	488	24084
11	12163-12187	489	24133
12	12188-12212	490	24183
13	12213-12237	491	24232
14	12238-12262	492	24282
15	12263-12287	493	24331
16	12288-12312	494	24381
17	12313-12337	495	24430
18	12338-12362	496	24480
19	12363-12387	497	24529
20	12388-12412	498	24579
21	12413-12437	499	24628
22	12438-12462	500	24678
23	12463-12487	501	24727
24	12488-12512	502	24777
25	12513-12537	503	24826
26	12538-12562	504	24876
27	12563-12587	505	24925
28	12588-12612	506	24975
29	12613-12637	507	25024
30	12638-12662	508	25074

1	12663-12687	509	25123
2	12688-12712	510	25173
3	12713-12737	511	25222
4	12738-12762	512	25272
5	12763-12787	513	25321
6	12788-12812	514	25371
7	12813-12837	515	25420
8	12838-12862	516	25470
9	12863-12887	517	25519
10	12888-12912	518	25569
11	12913-12937	519	25618
12	12938-12962	520	25668
13	12963-12987	521	25717
14	12988-13012	522	25767
15	13013-13037	523	25816
16	13038-13062	524	25866
17	13063-13087	525	25915
18	13088-13112	526	25965
19	13113-13137	527	26014
20	13138-13162	528	26064
21	13163-13187	529	26113
22	13188-13212	530	26163
23	13213-13237	531	26212
24	13238-13262	532	26262
25	13263-13287	533	26311
26	13288-13312	534	26361
27	13313-13337	535	26410
28	13338-13362	536	26460
29	13363-13387	537	26509
30	13388-13412	538	26559

1	13413-13437	539	26608
2	13438-13462	540	26658
3	13463-13487	541	26707
4	13488-13512	542	26757
5	13513-13537	543	26806
6	13538-13562	544	26856
7	13563-13587	545	26905
8	13588-13612	546	26955
9	13613-13637	547	27004
10	13638-13662	548	27054
11	13663-13687	549	27103
12	13688-13712	550	27153
13	13713-13737	551	27202
14	13738-13762	552	27252
15	13763-13787	553	27301
16	13788-13812	554	27351
17	13813-13837	555	27400
18	13838-13862	556	27450
19	13863-13887	557	27500
20	13888-13912	558	27549
21	13913-13937	559	27599
22	13938-13962	560	27648
23	13963-13987	561	27698
24	13988-14012	562	27747
25	14013-14037	563	27797
26	14038-14062	564	27846
27	14063-14087	565	27896
28	14088-14112	566	27945
29	14113-14137	567	27995
30	14138-14162	568	28044

1	14163-14187	569	28094
2	14188-14212	570	28143
3	14213-14237	571	28193
4	14238-14262	572	28242
5	14263 OR MORE	573	AMOUNT REQUIRED UNDER
6			SECTION 401 (A) (2)]
7	<u>\$1,688 - \$1,712</u>	<u>\$68</u>	<u>\$2,718</u>
8	<u>1,713 - \$1,737</u>	<u>69</u>	<u>2,758</u>
9	<u>1,738 - \$1,762</u>	<u>70</u>	<u>2,797</u>
10	<u>1,763 - \$1,787</u>	<u>71</u>	<u>2,837</u>
11	<u>1,788 - \$1,812</u>	<u>72</u>	<u>2,877</u>
12	<u>1,813 - \$1,837</u>	<u>73</u>	<u>2,916</u>
13	<u>1,838 - \$1,862</u>	<u>74</u>	<u>2,956</u>
14	<u>1,863 - \$1,887</u>	<u>75</u>	<u>2,996</u>
15	<u>1,888 - \$1,912</u>	<u>76</u>	<u>3,035</u>
16	<u>1,913 - \$1,937</u>	<u>77</u>	<u>3,075</u>
17	<u>1,938 - \$1,962</u>	<u>78</u>	<u>3,115</u>
18	<u>1,963 - \$1,987</u>	<u>79</u>	<u>3,154</u>
19	<u>1,988 - \$2,012</u>	<u>80</u>	<u>3,194</u>
20	<u>2,013 - \$2,037</u>	<u>81</u>	<u>3,234</u>
21	<u>2,038 - \$2,062</u>	<u>82</u>	<u>3,274</u>
22	<u>2,063 - \$2,087</u>	<u>83</u>	<u>3,313</u>
23	<u>2,088 - \$2,112</u>	<u>84</u>	<u>3,353</u>
24	<u>2,113 - \$2,137</u>	<u>85</u>	<u>3,393</u>
25	<u>2,138 - \$2,162</u>	<u>86</u>	<u>3,432</u>
26	<u>2,163 - \$2,187</u>	<u>87</u>	<u>3,472</u>
27	<u>2,188 - \$2,212</u>	<u>88</u>	<u>3,512</u>
28	<u>2,213 - \$2,237</u>	<u>89</u>	<u>3,551</u>
29	<u>2,238 - \$2,262</u>	<u>90</u>	<u>3,591</u>
30	<u>2,263 - \$2,287</u>	<u>91</u>	<u>3,631</u>

1	<u>2,288 - \$2,312</u>	<u>92</u>	<u>3,670</u>
2	<u>2,313 - \$2,337</u>	<u>93</u>	<u>3,710</u>
3	<u>2,338 - \$2,362</u>	<u>94</u>	<u>3,750</u>
4	<u>2,363 - \$2,387</u>	<u>95</u>	<u>3,789</u>
5	<u>2,388 - \$2,412</u>	<u>96</u>	<u>3,829</u>
6	<u>2,413 - \$2,437</u>	<u>97</u>	<u>3,869</u>
7	<u>2,438 - \$2,462</u>	<u>98</u>	<u>3,908</u>
8	<u>2,463 - \$2,487</u>	<u>98</u>	<u>3,948</u>
9	<u>2,488 - \$2,512</u>	<u>99</u>	<u>3,988</u>
10	<u>2,513 - \$2,537</u>	<u>100</u>	<u>4,027</u>
11	<u>2,538 - \$2,562</u>	<u>101</u>	<u>4,067</u>
12	<u>2,563 - \$2,587</u>	<u>102</u>	<u>4,107</u>
13	<u>2,588 - \$2,612</u>	<u>103</u>	<u>4,147</u>
14	<u>2,613 - \$2,637</u>	<u>104</u>	<u>4,186</u>
15	<u>2,638 - \$2,662</u>	<u>105</u>	<u>4,226</u>
16	<u>2,663 - \$2,687</u>	<u>106</u>	<u>4,266</u>
17	<u>2,688 - \$2,712</u>	<u>107</u>	<u>4,305</u>
18	<u>2,713 - \$2,737</u>	<u>108</u>	<u>4,345</u>
19	<u>2,738 - \$2,762</u>	<u>109</u>	<u>4,385</u>
20	<u>2,763 - \$2,787</u>	<u>110</u>	<u>4,424</u>
21	<u>2,788 - \$2,812</u>	<u>111</u>	<u>4,464</u>
22	<u>2,813 - \$2,837</u>	<u>112</u>	<u>4,504</u>
23	<u>2,838 - \$2,862</u>	<u>113</u>	<u>4,543</u>
24	<u>2,863 - \$2,887</u>	<u>114</u>	<u>4,583</u>
25	<u>2,888 - \$2,912</u>	<u>115</u>	<u>4,623</u>
26	<u>2,913 - \$2,937</u>	<u>116</u>	<u>4,662</u>
27	<u>2,938 - \$2,962</u>	<u>117</u>	<u>4,702</u>
28	<u>2,963 - \$2,987</u>	<u>118</u>	<u>4,742</u>
29	<u>2,988 - \$3,012</u>	<u>119</u>	<u>4,781</u>
30	<u>3,013 - \$3,037</u>	<u>120</u>	<u>4,821</u>

1	<u>3,038 - \$3,062</u>	<u>121</u>	<u>4,861</u>
2	<u>3,063 - \$3,087</u>	<u>122</u>	<u>4,900</u>
3	<u>3,088 - \$3,112</u>	<u>123</u>	<u>4,940</u>
4	<u>3,113 - \$3,137</u>	<u>124</u>	<u>4,980</u>
5	<u>3,138 - \$3,162</u>	<u>125</u>	<u>5,020</u>
6	<u>3,163 - \$3,187</u>	<u>126</u>	<u>5,059</u>
7	<u>3,188 - \$3,212</u>	<u>127</u>	<u>5,099</u>
8	<u>3,213 - \$3,237</u>	<u>128</u>	<u>5,139</u>
9	<u>3,238 - \$3,262</u>	<u>129</u>	<u>5,178</u>
10	<u>3,263 - \$3,287</u>	<u>130</u>	<u>5,218</u>
11	<u>3,288 - \$3,312</u>	<u>131</u>	<u>5,258</u>
12	<u>3,313 - \$3,337</u>	<u>132</u>	<u>5,297</u>
13	<u>3,338 - \$3,362</u>	<u>133</u>	<u>5,337</u>
14	<u>3,363 - \$3,387</u>	<u>134</u>	<u>5,377</u>
15	<u>3,388 - \$3,412</u>	<u>135</u>	<u>5,416</u>
16	<u>3,413 - \$3,437</u>	<u>136</u>	<u>5,456</u>
17	<u>3,438 - \$3,462</u>	<u>137</u>	<u>5,496</u>
18	<u>3,463 - \$3,487</u>	<u>138</u>	<u>5,535</u>
19	<u>3,488 - \$3,512</u>	<u>139</u>	<u>5,575</u>
20	<u>3,513 - \$3,537</u>	<u>140</u>	<u>5,615</u>
21	<u>3,538 - \$3,562</u>	<u>141</u>	<u>5,654</u>
22	<u>3,563 - \$3,587</u>	<u>142</u>	<u>5,694</u>
23	<u>3,588 - \$3,612</u>	<u>143</u>	<u>5,734</u>
24	<u>3,613 - \$3,637</u>	<u>144</u>	<u>5,774</u>
25	<u>3,638 - \$3,662</u>	<u>145</u>	<u>5,813</u>
26	<u>3,663 - \$3,687</u>	<u>146</u>	<u>5,853</u>
27	<u>3,688 - \$3,712</u>	<u>147</u>	<u>5,893</u>
28	<u>3,713 - \$3,737</u>	<u>147</u>	<u>5,932</u>
29	<u>3,738 - \$3,762</u>	<u>148</u>	<u>5,972</u>
30	<u>3,763 - \$3,787</u>	<u>149</u>	<u>6,012</u>

1	<u>3,788 - \$3,812</u>	<u>150</u>	<u>6,051</u>
2	<u>3,813 - \$3,837</u>	<u>151</u>	<u>6,091</u>
3	<u>3,838 - \$3,862</u>	<u>152</u>	<u>6,131</u>
4	<u>3,863 - \$3,887</u>	<u>153</u>	<u>6,170</u>
5	<u>3,888 - \$3,912</u>	<u>154</u>	<u>6,210</u>
6	<u>3,913 - \$3,937</u>	<u>155</u>	<u>6,250</u>
7	<u>3,938 - \$3,962</u>	<u>156</u>	<u>6,289</u>
8	<u>3,963 - \$3,987</u>	<u>157</u>	<u>6,329</u>
9	<u>3,988 - \$4,012</u>	<u>158</u>	<u>6,369</u>
10	<u>4,013 - \$4,037</u>	<u>159</u>	<u>6,408</u>
11	<u>4,038 - \$4,062</u>	<u>160</u>	<u>6,448</u>
12	<u>4,063 - \$4,087</u>	<u>161</u>	<u>6,488</u>
13	<u>4,088 - \$4,112</u>	<u>162</u>	<u>6,527</u>
14	<u>4,113 - \$4,137</u>	<u>163</u>	<u>6,567</u>
15	<u>4,138 - \$4,162</u>	<u>164</u>	<u>6,607</u>
16	<u>4,163 - \$4,187</u>	<u>165</u>	<u>6,647</u>
17	<u>4,188 - \$4,212</u>	<u>166</u>	<u>6,686</u>
18	<u>4,213 - \$4,237</u>	<u>167</u>	<u>6,726</u>
19	<u>4,238 - \$4,262</u>	<u>168</u>	<u>6,766</u>
20	<u>4,263 - \$4,287</u>	<u>169</u>	<u>6,805</u>
21	<u>4,288 - \$4,312</u>	<u>170</u>	<u>6,845</u>
22	<u>4,313 - \$4,337</u>	<u>171</u>	<u>6,885</u>
23	<u>4,338 - \$4,362</u>	<u>172</u>	<u>6,924</u>
24	<u>4,363 - \$4,387</u>	<u>173</u>	<u>6,964</u>
25	<u>4,388 - \$4,412</u>	<u>174</u>	<u>7,004</u>
26	<u>4,413 - \$4,437</u>	<u>175</u>	<u>7,043</u>
27	<u>4,438 - \$4,462</u>	<u>176</u>	<u>7,083</u>
28	<u>4,463 - \$4,487</u>	<u>177</u>	<u>7,123</u>
29	<u>4,488 - \$4,512</u>	<u>178</u>	<u>7,162</u>
30	<u>4,513 - \$4,537</u>	<u>179</u>	<u>7,202</u>

1	<u>4,538 - \$4,562</u>	<u>180</u>	<u>7,242</u>
2	<u>4,563 - \$4,587</u>	<u>181</u>	<u>7,281</u>
3	<u>4,588 - \$4,612</u>	<u>182</u>	<u>7,321</u>
4	<u>4,613 - \$4,637</u>	<u>183</u>	<u>7,361</u>
5	<u>4,638 - \$4,662</u>	<u>184</u>	<u>7,400</u>
6	<u>4,663 - \$4,687</u>	<u>185</u>	<u>7,440</u>
7	<u>4,688 - \$4,712</u>	<u>186</u>	<u>7,480</u>
8	<u>4,713 - \$4,737</u>	<u>187</u>	<u>7,520</u>
9	<u>4,738 - \$4,762</u>	<u>188</u>	<u>7,559</u>
10	<u>4,763 - \$4,787</u>	<u>189</u>	<u>7,599</u>
11	<u>4,788 - \$4,812</u>	<u>190</u>	<u>7,639</u>
12	<u>4,813 - \$4,837</u>	<u>191</u>	<u>7,678</u>
13	<u>4,838 - \$4,862</u>	<u>192</u>	<u>7,718</u>
14	<u>4,863 - \$4,887</u>	<u>193</u>	<u>7,758</u>
15	<u>4,888 - \$4,912</u>	<u>194</u>	<u>7,797</u>
16	<u>4,913 - \$4,937</u>	<u>195</u>	<u>7,837</u>
17	<u>4,938 - \$4,962</u>	<u>196</u>	<u>7,877</u>
18	<u>4,963 - \$4,987</u>	<u>196</u>	<u>7,916</u>
19	<u>4,988 - \$5,012</u>	<u>197</u>	<u>7,956</u>
20	<u>5,013 - \$5,037</u>	<u>198</u>	<u>7,996</u>
21	<u>5,038 - \$5,062</u>	<u>199</u>	<u>8,035</u>
22	<u>5,063 - \$5,087</u>	<u>200</u>	<u>8,075</u>
23	<u>5,088 - \$5,112</u>	<u>201</u>	<u>8,115</u>
24	<u>5,113 - \$5,137</u>	<u>202</u>	<u>8,154</u>
25	<u>5,138 - \$5,162</u>	<u>203</u>	<u>8,194</u>
26	<u>5,163 - \$5,187</u>	<u>204</u>	<u>8,234</u>
27	<u>5,188 - \$5,212</u>	<u>205</u>	<u>8,274</u>
28	<u>5,213 - \$5,237</u>	<u>206</u>	<u>8,313</u>
29	<u>5,238 - \$5,262</u>	<u>207</u>	<u>8,353</u>
30	<u>5,263 - \$5,287</u>	<u>208</u>	<u>8,393</u>

1	<u>5,288 - \$5,312</u>	<u>209</u>	<u>8,432</u>
2	<u>5,313 - \$5,337</u>	<u>210</u>	<u>8,472</u>
3	<u>5,338 - \$5,362</u>	<u>211</u>	<u>8,512</u>
4	<u>5,363 - \$5,387</u>	<u>212</u>	<u>8,551</u>
5	<u>5,388 - \$5,412</u>	<u>213</u>	<u>8,591</u>
6	<u>5,413 - \$5,437</u>	<u>214</u>	<u>8,631</u>
7	<u>5,438 - \$5,462</u>	<u>215</u>	<u>8,670</u>
8	<u>5,463 - \$5,487</u>	<u>216</u>	<u>8,710</u>
9	<u>5,488 - \$5,512</u>	<u>217</u>	<u>8,750</u>
10	<u>5,513 - \$5,537</u>	<u>218</u>	<u>8,789</u>
11	<u>5,538 - \$5,562</u>	<u>219</u>	<u>8,829</u>
12	<u>5,563 - \$5,587</u>	<u>220</u>	<u>8,869</u>
13	<u>5,588 - \$5,612</u>	<u>221</u>	<u>8,908</u>
14	<u>5,613 - \$5,637</u>	<u>222</u>	<u>8,948</u>
15	<u>5,638 - \$5,662</u>	<u>223</u>	<u>8,988</u>
16	<u>5,663 - \$5,687</u>	<u>224</u>	<u>9,027</u>
17	<u>5,688 - \$5,712</u>	<u>225</u>	<u>9,067</u>
18	<u>5,713 - \$5,737</u>	<u>226</u>	<u>9,107</u>
19	<u>5,738 - \$5,762</u>	<u>227</u>	<u>9,147</u>
20	<u>5,763 - \$5,787</u>	<u>228</u>	<u>9,186</u>
21	<u>5,788 - \$5,812</u>	<u>229</u>	<u>9,226</u>
22	<u>5,813 - \$5,837</u>	<u>230</u>	<u>9,266</u>
23	<u>5,838 - \$5,862</u>	<u>231</u>	<u>9,305</u>
24	<u>5,863 - \$5,887</u>	<u>232</u>	<u>9,345</u>
25	<u>5,888 - \$5,912</u>	<u>233</u>	<u>9,385</u>
26	<u>5,913 - \$5,937</u>	<u>234</u>	<u>9,424</u>
27	<u>5,938 - \$5,962</u>	<u>235</u>	<u>9,464</u>
28	<u>5,963 - \$5,987</u>	<u>236</u>	<u>9,504</u>
29	<u>5,988 - \$6,012</u>	<u>237</u>	<u>9,543</u>
30	<u>6,013 - \$6,037</u>	<u>238</u>	<u>9,583</u>

1	<u>6,038 - \$6,062</u>	<u>239</u>	<u>9,623</u>
2	<u>6,063 - \$6,087</u>	<u>240</u>	<u>9,662</u>
3	<u>6,088 - \$6,112</u>	<u>241</u>	<u>9,702</u>
4	<u>6,113 - \$6,137</u>	<u>242</u>	<u>9,742</u>
5	<u>6,138 - \$6,162</u>	<u>243</u>	<u>9,781</u>
6	<u>6,163 - \$6,187</u>	<u>244</u>	<u>9,821</u>
7	<u>6,188 - \$6,212</u>	<u>245</u>	<u>9,861</u>
8	<u>6,213 - \$6,237</u>	<u>245</u>	<u>9,900</u>
9	<u>6,238 - \$6,262</u>	<u>246</u>	<u>9,940</u>
10	<u>6,263 - \$6,287</u>	<u>247</u>	<u>9,980</u>
11	<u>6,288 - \$6,312</u>	<u>248</u>	<u>10,020</u>
12	<u>6,313 - \$6,337</u>	<u>249</u>	<u>10,059</u>
13	<u>6,338 - \$6,362</u>	<u>250</u>	<u>10,099</u>
14	<u>6,363 - \$6,387</u>	<u>251</u>	<u>10,139</u>
15	<u>6,388 - \$6,412</u>	<u>252</u>	<u>10,178</u>
16	<u>6,413 - \$6,437</u>	<u>253</u>	<u>10,218</u>
17	<u>6,438 - \$6,462</u>	<u>254</u>	<u>10,258</u>
18	<u>6,463 - \$6,487</u>	<u>255</u>	<u>10,297</u>
19	<u>6,488 - \$6,512</u>	<u>256</u>	<u>10,337</u>
20	<u>6,513 - \$6,537</u>	<u>257</u>	<u>10,377</u>
21	<u>6,538 - \$6,562</u>	<u>258</u>	<u>10,416</u>
22	<u>6,563 - \$6,587</u>	<u>259</u>	<u>10,456</u>
23	<u>6,588 - \$6,612</u>	<u>260</u>	<u>10,496</u>
24	<u>6,613 - \$6,637</u>	<u>261</u>	<u>10,535</u>
25	<u>6,638 - \$6,662</u>	<u>262</u>	<u>10,575</u>
26	<u>6,663 - \$6,687</u>	<u>263</u>	<u>10,615</u>
27	<u>6,688 - \$6,712</u>	<u>264</u>	<u>10,654</u>
28	<u>6,713 - \$6,737</u>	<u>265</u>	<u>10,694</u>
29	<u>6,738 - \$6,762</u>	<u>266</u>	<u>10,734</u>
30	<u>6,763 - \$6,787</u>	<u>267</u>	<u>10,774</u>

1	<u>6,788 - \$6,812</u>	<u>268</u>	<u>10,813</u>
2	<u>6,813 - \$6,837</u>	<u>269</u>	<u>10,853</u>
3	<u>6,838 - \$6,862</u>	<u>270</u>	<u>10,893</u>
4	<u>6,863 - \$6,887</u>	<u>271</u>	<u>10,932</u>
5	<u>6,888 - \$6,912</u>	<u>272</u>	<u>10,972</u>
6	<u>6,913 - \$6,937</u>	<u>273</u>	<u>11,012</u>
7	<u>6,938 - \$6,962</u>	<u>274</u>	<u>11,051</u>
8	<u>6,963 - \$6,987</u>	<u>275</u>	<u>11,091</u>
9	<u>6,988 - \$7,012</u>	<u>276</u>	<u>11,131</u>
10	<u>7,013 - \$7,037</u>	<u>277</u>	<u>11,170</u>
11	<u>7,038 - \$7,062</u>	<u>278</u>	<u>11,210</u>
12	<u>7,063 - \$7,087</u>	<u>279</u>	<u>11,250</u>
13	<u>7,088 - \$7,112</u>	<u>280</u>	<u>11,289</u>
14	<u>7,113 - \$7,137</u>	<u>281</u>	<u>11,329</u>
15	<u>7,138 - \$7,162</u>	<u>282</u>	<u>11,369</u>
16	<u>7,163 - \$7,187</u>	<u>283</u>	<u>11,408</u>
17	<u>7,188 - \$7,212</u>	<u>284</u>	<u>11,448</u>
18	<u>7,213 - \$7,237</u>	<u>285</u>	<u>11,488</u>
19	<u>7,238 - \$7,262</u>	<u>286</u>	<u>11,527</u>
20	<u>7,263 - \$7,287</u>	<u>287</u>	<u>11,567</u>
21	<u>7,288 - \$7,312</u>	<u>288</u>	<u>11,607</u>
22	<u>7,313 - \$7,337</u>	<u>289</u>	<u>11,647</u>
23	<u>7,338 - \$7,362</u>	<u>290</u>	<u>11,686</u>
24	<u>7,363 - \$7,387</u>	<u>291</u>	<u>11,726</u>
25	<u>7,388 - \$7,412</u>	<u>292</u>	<u>11,766</u>
26	<u>7,413 - \$7,437</u>	<u>293</u>	<u>11,805</u>
27	<u>7,438 - \$7,462</u>	<u>294</u>	<u>11,845</u>
28	<u>7,463 - \$7,487</u>	<u>294</u>	<u>11,885</u>
29	<u>7,488 - \$7,512</u>	<u>295</u>	<u>11,924</u>
30	<u>7,513 - \$7,537</u>	<u>296</u>	<u>11,964</u>

1	<u>7,538 - \$7,562</u>	<u>297</u>	<u>12,004</u>
2	<u>7,563 - \$7,587</u>	<u>298</u>	<u>12,043</u>
3	<u>7,588 - \$7,612</u>	<u>299</u>	<u>12,083</u>
4	<u>7,613 - \$7,637</u>	<u>300</u>	<u>12,123</u>
5	<u>7,638 - \$7,662</u>	<u>301</u>	<u>12,162</u>
6	<u>7,663 - \$7,687</u>	<u>302</u>	<u>12,202</u>
7	<u>7,688 - \$7,712</u>	<u>303</u>	<u>12,242</u>
8	<u>7,713 - \$7,737</u>	<u>304</u>	<u>12,281</u>
9	<u>7,738 - \$7,762</u>	<u>305</u>	<u>12,321</u>
10	<u>7,763 - \$7,787</u>	<u>306</u>	<u>12,361</u>
11	<u>7,788 - \$7,812</u>	<u>307</u>	<u>12,400</u>
12	<u>7,813 - \$7,837</u>	<u>308</u>	<u>12,440</u>
13	<u>7,838 - \$7,862</u>	<u>309</u>	<u>12,480</u>
14	<u>7,863 - \$7,887</u>	<u>310</u>	<u>12,520</u>
15	<u>7,888 - \$7,912</u>	<u>311</u>	<u>12,559</u>
16	<u>7,913 - \$7,937</u>	<u>312</u>	<u>12,599</u>
17	<u>7,938 - \$7,962</u>	<u>313</u>	<u>12,639</u>
18	<u>7,963 - \$7,987</u>	<u>314</u>	<u>12,678</u>
19	<u>7,988 - \$8,012</u>	<u>315</u>	<u>12,718</u>
20	<u>8,013 - \$8,037</u>	<u>316</u>	<u>12,758</u>
21	<u>8,038 - \$8,062</u>	<u>317</u>	<u>12,797</u>
22	<u>8,063 - \$8,087</u>	<u>318</u>	<u>12,837</u>
23	<u>8,088 - \$8,112</u>	<u>319</u>	<u>12,877</u>
24	<u>8,113 - \$8,137</u>	<u>320</u>	<u>12,916</u>
25	<u>8,138 - \$8,162</u>	<u>321</u>	<u>12,956</u>
26	<u>8,163 - \$8,187</u>	<u>322</u>	<u>12,996</u>
27	<u>8,188 - \$8,212</u>	<u>323</u>	<u>13,035</u>
28	<u>8,213 - \$8,237</u>	<u>324</u>	<u>13,075</u>
29	<u>8,238 - \$8,262</u>	<u>325</u>	<u>13,115</u>
30	<u>8,263 - \$8,287</u>	<u>326</u>	<u>13,154</u>

1	<u>8,288 - \$8,312</u>	<u>327</u>	<u>13,194</u>
2	<u>8,313 - \$8,337</u>	<u>328</u>	<u>13,234</u>
3	<u>8,338 - \$8,362</u>	<u>329</u>	<u>13,274</u>
4	<u>8,363 - \$8,387</u>	<u>330</u>	<u>13,313</u>
5	<u>8,388 - \$8,412</u>	<u>331</u>	<u>13,353</u>
6	<u>8,413 - \$8,437</u>	<u>332</u>	<u>13,393</u>
7	<u>8,438 - \$8,462</u>	<u>333</u>	<u>13,432</u>
8	<u>8,463 - \$8,487</u>	<u>334</u>	<u>13,472</u>
9	<u>8,488 - \$8,512</u>	<u>335</u>	<u>13,512</u>
10	<u>8,513 - \$8,537</u>	<u>336</u>	<u>13,551</u>
11	<u>8,538 - \$8,562</u>	<u>337</u>	<u>13,591</u>
12	<u>8,563 - \$8,587</u>	<u>338</u>	<u>13,631</u>
13	<u>8,588 - \$8,612</u>	<u>339</u>	<u>13,670</u>
14	<u>8,613 - \$8,637</u>	<u>340</u>	<u>13,710</u>
15	<u>8,638 - \$8,662</u>	<u>341</u>	<u>13,750</u>
16	<u>8,663 - \$8,687</u>	<u>342</u>	<u>13,789</u>
17	<u>8,688 - \$8,712</u>	<u>343</u>	<u>13,829</u>
18	<u>8,713 - \$8,737</u>	<u>343</u>	<u>13,869</u>
19	<u>8,738 - \$8,762</u>	<u>344</u>	<u>13,908</u>
20	<u>8,763 - \$8,787</u>	<u>345</u>	<u>13,948</u>
21	<u>8,788 - \$8,812</u>	<u>346</u>	<u>13,988</u>
22	<u>8,813 - \$8,837</u>	<u>347</u>	<u>14,027</u>
23	<u>8,838 - \$8,862</u>	<u>348</u>	<u>14,067</u>
24	<u>8,863 - \$8,887</u>	<u>349</u>	<u>14,107</u>
25	<u>8,888 - \$8,912</u>	<u>350</u>	<u>14,147</u>
26	<u>8,913 - \$8,937</u>	<u>351</u>	<u>14,186</u>
27	<u>8,938 - \$8,962</u>	<u>352</u>	<u>14,226</u>
28	<u>8,963 - \$8,987</u>	<u>353</u>	<u>14,266</u>
29	<u>8,988 - \$9,012</u>	<u>354</u>	<u>14,305</u>
30	<u>9,013 - \$9,037</u>	<u>355</u>	<u>14,345</u>

1	<u>9,038 - \$9,062</u>	<u>356</u>	<u>14,385</u>
2	<u>9,063 - \$9,087</u>	<u>357</u>	<u>14,424</u>
3	<u>9,088 - \$9,112</u>	<u>358</u>	<u>14,464</u>
4	<u>9,113 - \$9,137</u>	<u>359</u>	<u>14,504</u>
5	<u>9,138 - \$9,162</u>	<u>360</u>	<u>14,543</u>
6	<u>9,163 - \$9,187</u>	<u>361</u>	<u>14,583</u>
7	<u>9,188 - \$9,212</u>	<u>362</u>	<u>14,623</u>
8	<u>9,213 - \$9,237</u>	<u>363</u>	<u>14,662</u>
9	<u>9,238 - \$9,262</u>	<u>364</u>	<u>14,702</u>
10	<u>9,263 - \$9,287</u>	<u>365</u>	<u>14,742</u>
11	<u>9,288 - \$9,312</u>	<u>366</u>	<u>14,781</u>
12	<u>9,313 - \$9,337</u>	<u>367</u>	<u>14,821</u>
13	<u>9,338 - \$9,362</u>	<u>368</u>	<u>14,861</u>
14	<u>9,363 - \$9,387</u>	<u>369</u>	<u>14,900</u>
15	<u>9,388 - \$9,412</u>	<u>370</u>	<u>14,940</u>
16	<u>9,413 - \$9,437</u>	<u>371</u>	<u>14,980</u>
17	<u>9,438 - \$9,462</u>	<u>372</u>	<u>15,020</u>
18	<u>9,463 - \$9,487</u>	<u>373</u>	<u>15,059</u>
19	<u>9,488 - \$9,512</u>	<u>374</u>	<u>15,099</u>
20	<u>9,513 - \$9,537</u>	<u>375</u>	<u>15,139</u>
21	<u>9,538 - \$9,562</u>	<u>376</u>	<u>15,178</u>
22	<u>9,563 - \$9,587</u>	<u>377</u>	<u>15,218</u>
23	<u>9,588 - \$9,612</u>	<u>378</u>	<u>15,258</u>
24	<u>9,613 - \$9,637</u>	<u>379</u>	<u>15,297</u>
25	<u>9,638 - \$9,662</u>	<u>380</u>	<u>15,337</u>
26	<u>9,663 - \$9,687</u>	<u>381</u>	<u>15,377</u>
27	<u>9,688 - \$9,712</u>	<u>382</u>	<u>15,416</u>
28	<u>9,713 - \$9,737</u>	<u>383</u>	<u>15,456</u>
29	<u>9,738 - \$9,762</u>	<u>384</u>	<u>15,496</u>
30	<u>9,763 - \$9,787</u>	<u>385</u>	<u>15,535</u>

1	<u>9,788 - \$9,812</u>	<u>386</u>	<u>15,575</u>
2	<u>9,813 - \$9,837</u>	<u>387</u>	<u>15,615</u>
3	<u>9,838 - \$9,862</u>	<u>388</u>	<u>15,654</u>
4	<u>9,863 - \$9,887</u>	<u>389</u>	<u>15,694</u>
5	<u>9,888 - \$9,912</u>	<u>390</u>	<u>15,734</u>
6	<u>9,913 - \$9,937</u>	<u>391</u>	<u>15,774</u>
7	<u>9,938 - \$9,962</u>	<u>392</u>	<u>15,813</u>
8	<u>9,963 - \$9,987</u>	<u>392</u>	<u>15,853</u>
9	<u>9,988 - \$10,012</u>	<u>393</u>	<u>15,893</u>
10	<u>10,013 - \$10,037</u>	<u>394</u>	<u>15,932</u>
11	<u>10,038 - \$10,062</u>	<u>395</u>	<u>15,972</u>
12	<u>10,063 - \$10,087</u>	<u>396</u>	<u>16,012</u>
13	<u>10,088 - \$10,112</u>	<u>397</u>	<u>16,051</u>
14	<u>10,113 - \$10,137</u>	<u>398</u>	<u>16,091</u>
15	<u>10,138 - \$10,162</u>	<u>399</u>	<u>16,131</u>
16	<u>10,163 - \$10,187</u>	<u>400</u>	<u>16,170</u>
17	<u>10,188 - \$10,212</u>	<u>401</u>	<u>16,210</u>
18	<u>10,213 - \$10,237</u>	<u>402</u>	<u>16,250</u>
19	<u>10,238 - \$10,262</u>	<u>403</u>	<u>16,289</u>
20	<u>10,263 - \$10,287</u>	<u>404</u>	<u>16,329</u>
21	<u>10,288 - \$10,312</u>	<u>405</u>	<u>16,369</u>
22	<u>10,313 - \$10,337</u>	<u>406</u>	<u>16,408</u>
23	<u>10,338 - \$10,362</u>	<u>407</u>	<u>16,448</u>
24	<u>10,363 - \$10,387</u>	<u>408</u>	<u>16,488</u>
25	<u>10,388 - \$10,412</u>	<u>409</u>	<u>16,527</u>
26	<u>10,413 - \$10,437</u>	<u>410</u>	<u>16,567</u>
27	<u>10,438 - \$10,462</u>	<u>411</u>	<u>16,607</u>
28	<u>10,463 - \$10,487</u>	<u>412</u>	<u>16,647</u>
29	<u>10,488 - \$10,512</u>	<u>413</u>	<u>16,686</u>
30	<u>10,513 - \$10,537</u>	<u>414</u>	<u>16,726</u>

1	<u>10,538 - \$10,562</u>	<u>415</u>	<u>16,766</u>
2	<u>10,563 - \$10,587</u>	<u>416</u>	<u>16,805</u>
3	<u>10,588 - \$10,612</u>	<u>417</u>	<u>16,845</u>
4	<u>10,613 - \$10,637</u>	<u>418</u>	<u>16,885</u>
5	<u>10,638 - \$10,662</u>	<u>419</u>	<u>16,924</u>
6	<u>10,663 - \$10,687</u>	<u>420</u>	<u>16,964</u>
7	<u>10,688 - \$10,712</u>	<u>421</u>	<u>17,004</u>
8	<u>10,713 - \$10,737</u>	<u>422</u>	<u>17,043</u>
9	<u>10,738 - \$10,762</u>	<u>423</u>	<u>17,083</u>
10	<u>10,763 - \$10,787</u>	<u>424</u>	<u>17,123</u>
11	<u>10,788 - \$10,812</u>	<u>425</u>	<u>17,162</u>
12	<u>10,813 - \$10,837</u>	<u>426</u>	<u>17,202</u>
13	<u>10,838 - \$10,862</u>	<u>427</u>	<u>17,242</u>
14	<u>10,863 - \$10,887</u>	<u>428</u>	<u>17,281</u>
15	<u>10,888 - \$10,912</u>	<u>429</u>	<u>17,321</u>
16	<u>10,913 - \$10,937</u>	<u>430</u>	<u>17,361</u>
17	<u>10,938 - \$10,962</u>	<u>431</u>	<u>17,400</u>
18	<u>10,963 - \$10,987</u>	<u>432</u>	<u>17,440</u>
19	<u>10,988 - \$11,012</u>	<u>433</u>	<u>17,480</u>
20	<u>11,013 - \$11,037</u>	<u>434</u>	<u>17,520</u>
21	<u>11,038 - \$11,062</u>	<u>435</u>	<u>17,559</u>
22	<u>11,063 - \$11,087</u>	<u>436</u>	<u>17,599</u>
23	<u>11,088 - \$11,112</u>	<u>437</u>	<u>17,639</u>
24	<u>11,113 - \$11,137</u>	<u>438</u>	<u>17,678</u>
25	<u>11,138 - \$11,162</u>	<u>439</u>	<u>17,718</u>
26	<u>11,163 - \$11,187</u>	<u>440</u>	<u>17,758</u>
27	<u>11,188 - \$11,212</u>	<u>441</u>	<u>17,797</u>
28	<u>11,213 - \$11,237</u>	<u>441</u>	<u>17,837</u>
29	<u>11,238 - \$11,262</u>	<u>442</u>	<u>17,877</u>
30	<u>11,263 - \$11,287</u>	<u>443</u>	<u>17,916</u>

1	<u>11,288 - \$11,312</u>	<u>444</u>	<u>17,956</u>
2	<u>11,313 - \$11,337</u>	<u>445</u>	<u>17,996</u>
3	<u>11,338 - \$11,362</u>	<u>446</u>	<u>18,035</u>
4	<u>11,363 - \$11,387</u>	<u>447</u>	<u>18,075</u>
5	<u>11,388 - \$11,412</u>	<u>448</u>	<u>18,115</u>
6	<u>11,413 - \$11,437</u>	<u>449</u>	<u>18,154</u>
7	<u>11,438 - \$11,462</u>	<u>450</u>	<u>18,194</u>
8	<u>11,463 - \$11,487</u>	<u>451</u>	<u>18,234</u>
9	<u>11,488 - \$11,512</u>	<u>452</u>	<u>18,274</u>
10	<u>11,513 - \$11,537</u>	<u>453</u>	<u>18,313</u>
11	<u>11,538 - \$11,562</u>	<u>454</u>	<u>18,353</u>
12	<u>11,563 - \$11,587</u>	<u>455</u>	<u>18,393</u>
13	<u>11,588 - \$11,612</u>	<u>456</u>	<u>18,432</u>
14	<u>11,613 - \$11,637</u>	<u>457</u>	<u>18,472</u>
15	<u>11,638 - \$11,662</u>	<u>458</u>	<u>18,512</u>
16	<u>11,663 - \$11,687</u>	<u>459</u>	<u>18,551</u>
17	<u>11,688 - \$11,712</u>	<u>460</u>	<u>18,591</u>
18	<u>11,713 - \$11,737</u>	<u>461</u>	<u>18,631</u>
19	<u>11,738 - \$11,762</u>	<u>462</u>	<u>18,670</u>
20	<u>11,763 - \$11,787</u>	<u>463</u>	<u>18,710</u>
21	<u>11,788 - \$11,812</u>	<u>464</u>	<u>18,750</u>
22	<u>11,813 - \$11,837</u>	<u>465</u>	<u>18,789</u>
23	<u>11,838 - \$11,862</u>	<u>466</u>	<u>18,829</u>
24	<u>11,863 - \$11,887</u>	<u>467</u>	<u>18,869</u>
25	<u>11,888 - \$11,912</u>	<u>468</u>	<u>18,908</u>
26	<u>11,913 - \$11,937</u>	<u>469</u>	<u>18,948</u>
27	<u>11,938 - \$11,962</u>	<u>470</u>	<u>18,988</u>
28	<u>11,963 - \$11,987</u>	<u>471</u>	<u>19,027</u>
29	<u>11,988 - \$12,012</u>	<u>472</u>	<u>19,067</u>
30	<u>12,013 - \$12,037</u>	<u>473</u>	<u>19,107</u>

1	<u>12,038 - \$12,062</u>	<u>474</u>	<u>19,147</u>
2	<u>12,063 - \$12,087</u>	<u>475</u>	<u>19,186</u>
3	<u>12,088 - \$12,112</u>	<u>476</u>	<u>19,226</u>
4	<u>12,113 - \$12,137</u>	<u>477</u>	<u>19,266</u>
5	<u>12,138 - \$12,162</u>	<u>478</u>	<u>19,305</u>
6	<u>12,163 - \$12,187</u>	<u>479</u>	<u>19,345</u>
7	<u>12,188 - \$12,212</u>	<u>480</u>	<u>19,385</u>
8	<u>12,213 - \$12,237</u>	<u>481</u>	<u>19,424</u>
9	<u>12,238 - \$12,262</u>	<u>482</u>	<u>19,464</u>
10	<u>12,263 - \$12,287</u>	<u>483</u>	<u>19,504</u>
11	<u>12,288 - \$12,312</u>	<u>484</u>	<u>19,543</u>
12	<u>12,313 - \$12,337</u>	<u>485</u>	<u>19,583</u>
13	<u>12,338 - \$12,362</u>	<u>486</u>	<u>19,623</u>
14	<u>12,363 - \$12,387</u>	<u>487</u>	<u>19,662</u>
15	<u>12,388 - \$12,412</u>	<u>488</u>	<u>19,702</u>
16	<u>12,413 - \$12,437</u>	<u>489</u>	<u>19,742</u>
17	<u>12,438 - \$12,462</u>	<u>490</u>	<u>19,781</u>
18	<u>12,463 - \$12,487</u>	<u>490</u>	<u>19,821</u>
19	<u>12,488 - \$12,512</u>	<u>491</u>	<u>19,861</u>
20	<u>12,513 - \$12,537</u>	<u>492</u>	<u>19,900</u>
21	<u>12,538 - \$12,562</u>	<u>493</u>	<u>19,940</u>
22	<u>12,563 - \$12,587</u>	<u>494</u>	<u>19,980</u>
23	<u>12,588 - \$12,612</u>	<u>495</u>	<u>20,020</u>
24	<u>12,613 - \$12,637</u>	<u>496</u>	<u>20,059</u>
25	<u>12,638 - \$12,662</u>	<u>497</u>	<u>20,099</u>
26	<u>12,663 - \$12,687</u>	<u>498</u>	<u>20,139</u>
27	<u>12,688 - \$12,712</u>	<u>499</u>	<u>20,178</u>
28	<u>12,713 - \$12,737</u>	<u>500</u>	<u>20,218</u>
29	<u>12,738 - \$12,762</u>	<u>501</u>	<u>20,258</u>
30	<u>12,763 - \$12,787</u>	<u>502</u>	<u>20,297</u>

1	<u>12,788 - \$12,812</u>	<u>503</u>	<u>20,337</u>
2	<u>12,813 - \$12,837</u>	<u>504</u>	<u>20,377</u>
3	<u>12,838 - \$12,862</u>	<u>505</u>	<u>20,416</u>
4	<u>12,863 - \$12,887</u>	<u>506</u>	<u>20,456</u>
5	<u>12,888 - \$12,912</u>	<u>507</u>	<u>20,496</u>
6	<u>12,913 - \$12,937</u>	<u>508</u>	<u>20,535</u>
7	<u>12,938 - \$12,962</u>	<u>509</u>	<u>20,575</u>
8	<u>12,963 - \$12,987</u>	<u>510</u>	<u>20,615</u>
9	<u>12,988 - \$13,012</u>	<u>511</u>	<u>20,654</u>
10	<u>13,013 - \$13,037</u>	<u>512</u>	<u>20,694</u>
11	<u>13,038 - \$13,062</u>	<u>513</u>	<u>20,734</u>
12	<u>13,063 - \$13,087</u>	<u>514</u>	<u>20,774</u>
13	<u>13,088 - \$13,112</u>	<u>515</u>	<u>20,813</u>
14	<u>13,113 - \$13,137</u>	<u>516</u>	<u>20,853</u>
15	<u>13,138 - \$13,162</u>	<u>517</u>	<u>20,893</u>
16	<u>13,163 - \$13,187</u>	<u>518</u>	<u>20,932</u>
17	<u>13,188 - \$13,212</u>	<u>519</u>	<u>20,972</u>
18	<u>13,213 - \$13,237</u>	<u>520</u>	<u>21,012</u>
19	<u>13,238 - \$13,262</u>	<u>521</u>	<u>21,051</u>
20	<u>13,263 - \$13,287</u>	<u>522</u>	<u>21,091</u>
21	<u>13,288 - \$13,312</u>	<u>523</u>	<u>21,131</u>
22	<u>13,313 - \$13,337</u>	<u>524</u>	<u>21,170</u>
23	<u>13,338 - \$13,362</u>	<u>525</u>	<u>21,210</u>
24	<u>13,363 - \$13,387</u>	<u>526</u>	<u>21,250</u>
25	<u>13,388 - \$13,412</u>	<u>527</u>	<u>21,289</u>
26	<u>13,413 - \$13,437</u>	<u>528</u>	<u>21,329</u>
27	<u>13,438 - \$13,462</u>	<u>529</u>	<u>21,369</u>
28	<u>13,463 - \$13,487</u>	<u>530</u>	<u>21,408</u>
29	<u>13,488 - \$13,512</u>	<u>531</u>	<u>21,448</u>
30	<u>13,513 - \$13,537</u>	<u>532</u>	<u>21,488</u>

1	<u>13,538 - \$13,562</u>	<u>533</u>	<u>21,527</u>
2	<u>13,563 - \$13,587</u>	<u>534</u>	<u>21,567</u>
3	<u>13,588 - \$13,612</u>	<u>535</u>	<u>21,607</u>
4	<u>13,613 - \$13,637</u>	<u>536</u>	<u>21,647</u>
5	<u>13,638 - \$13,662</u>	<u>537</u>	<u>21,686</u>
6	<u>13,663 - \$13,687</u>	<u>538</u>	<u>21,726</u>
7	<u>13,688 - \$13,712</u>	<u>539</u>	<u>21,766</u>
8	<u>13,713 - \$13,737</u>	<u>539</u>	<u>21,805</u>
9	<u>13,738 - \$13,762</u>	<u>540</u>	<u>21,845</u>
10	<u>13,763 - \$13,787</u>	<u>541</u>	<u>21,885</u>
11	<u>13,788 - \$13,812</u>	<u>542</u>	<u>21,924</u>
12	<u>13,813 - \$13,837</u>	<u>543</u>	<u>21,964</u>
13	<u>13,838 - \$13,862</u>	<u>544</u>	<u>22,004</u>
14	<u>13,863 - \$13,887</u>	<u>545</u>	<u>22,043</u>
15	<u>13,888 - \$13,912</u>	<u>546</u>	<u>22,083</u>
16	<u>13,913 - \$13,937</u>	<u>547</u>	<u>22,123</u>
17	<u>13,938 - \$13,962</u>	<u>548</u>	<u>22,162</u>
18	<u>13,963 - \$13,987</u>	<u>549</u>	<u>22,202</u>
19	<u>13,988 - \$14,012</u>	<u>550</u>	<u>22,242</u>
20	<u>14,013 - \$14,037</u>	<u>551</u>	<u>22,281</u>
21	<u>14,038 - \$14,062</u>	<u>552</u>	<u>22,321</u>
22	<u>14,063 - \$14,087</u>	<u>553</u>	<u>22,361</u>
23	<u>14,088 - \$14,112</u>	<u>554</u>	<u>22,400</u>
24	<u>14,113 - \$14,137</u>	<u>555</u>	<u>22,440</u>
25	<u>14,138 - \$14,162</u>	<u>556</u>	<u>22,480</u>
26	<u>14,163 - \$14,187</u>	<u>557</u>	<u>22,520</u>
27	<u>14,188 - \$14,212</u>	<u>558</u>	<u>22,559</u>
28	<u>14,213 - \$14,237</u>	<u>559</u>	<u>22,599</u>
29	<u>14,238 - \$14,262</u>	<u>560</u>	<u>22,639</u>
30	<u>14,263 OR MORE*</u>	<u>561</u>	<u>22,678</u>

1 *THE CLAIMANT WILL BE INELIGIBLE FOR BENEFITS UNLESS TWENTY
2 PER CENTUM (20%) OR MORE OF THE QUALIFYING WAGE (\$22,678) WAS
3 PAID IN A QUARTER OR QUARTERS OF THE BASE YEAR OTHER THAN THE
4 HIGH QUARTER.

5 (2) (I) THE TABLE SPECIFIED FOR THE DETERMINATION OF RATE
6 AND AMOUNT OF BENEFITS SHALL BE EXTENDED OR CONTRACTED ANNUALLY,
7 AUTOMATICALLY BY REGULATIONS PROMULGATED BY THE SECRETARY. THE
8 TABLE SHALL BE EXTENDED OR CONTRACTED IN ACCORDANCE WITH THE
9 FOLLOWING:

10 (A) THE TABLE SHALL BE EXTENDED OR CONTRACTED TO A POINT
11 WHERE THE MAXIMUM WEEKLY BENEFIT RATE SHALL EQUAL SIXTY-SIX AND
12 TWO-THIRDS PER CENTUM ($66 \frac{2}{3}\%$) OF THE AVERAGE WEEKLY WAGE FOR
13 THE THIRTY-SIX-MONTH PERIOD ENDING JUNE 30 PRECEDING EACH
14 CALENDAR YEAR. IF THE MAXIMUM WEEKLY BENEFIT RATE IS NOT A
15 MULTIPLE OF ONE DOLLAR (\$1), IT SHALL BE ROUNDED TO THE NEXT
16 LOWER MULTIPLE OF ONE DOLLAR (\$1).

17 (B) WHEN IT IS NECESSARY TO EXTEND THE TABLE, IT SHALL BE
18 DONE IN ACCORDANCE WITH THE FOLLOWING PROCEDURE:

19 (I) THE WORDS "OR MORE" SHALL BE DELETED FROM THE LAST LINE
20 UNDER PART A, AND AN AMOUNT TWENTY-FOUR DOLLARS (\$24) GREATER
21 THAN THE FIRST ENTRY IN THAT LINE SHALL BE SUBSTITUTED THEREFOR.
22 [THE WORDS "AMOUNT REQUIRED UNDER SECTION 401(A)(2)" SHALL BE
23 DELETED FROM THE LAST LINE UNDER PART C.]

24 (II) PART A SHALL BE EXTENDED AS MUCH AS NECESSARY BY ADDING
25 TWENTY-FIVE DOLLARS (\$25) TO EACH AMOUNT OF THE PRECEDING LINE.
26 AT THE POINT WHERE THE ENTRY IN PART B EQUALS SIXTY-SIX AND TWO-
27 THIRDS PER CENTUM ($66 \frac{2}{3}\%$) OF THE AVERAGE WEEKLY WAGE, THE
28 FIRST ENTRY IN PART A SHALL CONSIST OF AN AMOUNT TWENTY-FIVE
29 DOLLARS (\$25) GREATER THAN THE SMALLER AMOUNT IN THE PRECEDING
30 LINE, AND THE WORDS "OR MORE" SHALL BE ADDED.

1 (III) PART B SHALL BE EXTENDED IN INCREMENTS OF ONE DOLLAR
2 (\$1) UNTIL THAT POINT IS REACHED WHERE THE AMOUNT IS EQUAL TO
3 SIXTY-SIX AND TWO-THIRDS PER CENTUM (66 2/3%) OF THE AVERAGE
4 WEEKLY WAGE.

5 (IV) PART C SHALL BE EXTENDED TO THE POINT WHERE, UNDER PART
6 B, THE AMOUNT IS EQUAL TO SIXTY-SIX AND TWO-THIRDS PER CENTUM
7 (66 2/3%) OF THE AVERAGE WEEKLY WAGE.

8 (A) THE AMOUNT ON EACH LINE IN PART C [OTHER THAN THE LAST
9 LINE] SHALL BE DERIVED FROM THE FIRST ENTRY ON THE SAME LINE IN
10 PART A, IN ACCORDANCE WITH THE FOLLOWING FORMULA:

11 (FIRST ENTRY IN PART A PLUS TWENTY-FOUR DOLLARS (\$24)) X 100
12 DIVIDED BY [FIFTY AND ONE-HALF (50.5)] SIXTY-THREE (63)

13 IF THE AMOUNT DETERMINED BY THIS FORMULA IS NOT AN EVEN
14 MULTIPLE OF ONE DOLLAR (\$1), IT SHALL BE ROUNDED TO THE NEXT
15 HIGHER MULTIPLE OF ONE DOLLAR (\$1).

16 [(B) THE LAST LINE IN PART C SHALL CONTAIN THE WORDS "AMOUNT
17 REQUIRED UNDER SECTION 401(A)(2)."]

18 (C) WHEN IT IS NECESSARY TO CONTRACT THE TABLE, IT SHALL BE
19 DONE BY DELETING ALL LINES FOLLOWING THAT IN WHICH THE AMOUNT IN
20 PART B IS SIXTY-SIX AND TWO-THIRDS PER CENTUM (66 2/3%) OF THE
21 AVERAGE WEEKLY WAGE[,] AND SUBSTITUTING THE WORDS "OR MORE" FOR
22 THE HIGHER AMOUNT UNDER PART A ON THAT LINE [AND SUBSTITUTING
23 THE WORDS "AMOUNT REQUIRED UNDER SECTION 401(A)(2)" FOR THE
24 AMOUNT UNDER PART C ON THAT LINE].

25 (D) THE TABLE SPECIFIED FOR THE DETERMINATION OF RATE AND
26 AMOUNT OF BENEFITS AS SO EXTENDED OR CONTRACTED SHALL BE
27 EFFECTIVE ONLY FOR THOSE CLAIMANTS WHOSE BENEFIT YEARS BEGIN ON
28 OR AFTER THE FIRST DAY OF JANUARY OF SUCH CALENDAR YEAR.

29 (II) FOR THE PURPOSE OF DETERMINING THE MAXIMUM WEEKLY
30 BENEFIT RATE, THE PENNSYLVANIA AVERAGE WEEKLY WAGE IN COVERED

1 EMPLOYMENT SHALL BE COMPUTED ON THE BASIS OF THE AVERAGE ANNUAL
2 TOTAL WAGES REPORTED (IRRESPECTIVE OF THE LIMIT ON THE AMOUNT OF
3 WAGES SUBJECT TO CONTRIBUTIONS) FOR THE THIRTY-SIX-MONTH PERIOD
4 ENDING JUNE 30 (DETERMINED BY DIVIDING THE TOTAL WAGES REPORTED
5 FOR THE THIRTY-SIX-MONTH PERIOD BY THREE) AND THIS AMOUNT SHALL
6 BE DIVIDED BY THE AVERAGE MONTHLY NUMBER OF COVERED WORKERS
7 (DETERMINED BY DIVIDING THE TOTAL COVERED EMPLOYMENT REPORTED
8 FOR THE SAME THIRTY-SIX-MONTH PERIOD BY THIRTY-SIX) TO DETERMINE
9 THE AVERAGE ANNUAL WAGE. THE AVERAGE ANNUAL WAGE THUS OBTAINED
10 SHALL BE DIVIDED BY FIFTY-TWO AND THE AVERAGE WEEKLY WAGE THUS
11 DETERMINED ROUNDED TO THE NEAREST CENT.

12 (III) NOTWITHSTANDING SUBCLAUSE (I), IF THE MAXIMUM WEEKLY
13 BENEFIT RATE DETERMINED UNDER SUBCLAUSE (I) IS GREATER THAN
14 [FIVE HUNDRED SEVENTY-THREE DOLLARS (\$573)] FIVE HUNDRED SIXTY-
15 ONE DOLLARS (\$561), THE MAXIMUM WEEKLY BENEFIT RATE SHALL BE
16 SUBJECT TO THE FOLLOWING LIMITATIONS:

17 (A) FOR CALENDAR YEARS 2013 THROUGH [2019] 2016, THE MAXIMUM
18 WEEKLY BENEFIT RATE SHALL BE FIVE HUNDRED SEVENTY-THREE DOLLARS
19 (\$573).

20 (A.1) FOR EACH CALENDAR YEAR 2017 THROUGH 2019, THE MAXIMUM
21 WEEKLY BENEFIT RATE SHALL BE FIVE HUNDRED SIXTY-ONE DOLLARS
22 (\$561).

23 (B) FOR EACH CALENDAR YEAR 2020 THROUGH 2023, THE MAXIMUM
24 WEEKLY BENEFIT RATE MAY INCREASE FROM YEAR TO YEAR BY AN AMOUNT
25 THAT IS NO MORE THAN [EIGHT PER CENTUM (8%)] TWO PER CENTUM (2%)
26 OF THE MAXIMUM WEEKLY BENEFIT RATE FOR THE PRECEDING YEAR.

27 (B.1) FOR EACH CALENDAR YEAR 2024 AND THEREAFTER, THE
28 MAXIMUM WEEKLY BENEFIT RATE MAY INCREASE FROM YEAR TO YEAR BY AN
29 AMOUNT THAT IS NO MORE THAN FOUR PER CENTUM (4%) OF THE MAXIMUM
30 WEEKLY BENEFIT RATE FOR THE PRECEDING YEAR.

1 (C) IF THE MAXIMUM WEEKLY BENEFIT RATE DETERMINED UNDER THIS
2 SUBCLAUSE IS NOT AN EVEN MULTIPLE OF ONE DOLLAR (\$1), IT SHALL
3 BE ROUNDED TO THE NEXT LOWER MULTIPLE OF ONE DOLLAR (\$1).

4 (IV) IN ADDITION TO THE LIMITATIONS IN SUBCLAUSE (III), THE
5 FOLLOWING SHALL APPLY:

6 (A) FOR CALENDAR YEARS 2020 THROUGH 2023, THE MAXIMUM WEEKLY
7 BENEFIT RATE SHALL NOT INCREASE IF THE TRIGGER PERCENTAGE
8 DETERMINED UNDER SECTION 301.7(A) IS LESS THAN ONE HUNDRED
9 FIFTEEN PER CENTUM (115%) AS OF JULY 1, 2019.

10 (B) FOR CALENDAR YEAR 2024, THE MAXIMUM WEEKLY BENEFIT RATE
11 SHALL NOT INCREASE FROM THE PRECEDING YEAR IF THE TRIGGER
12 PERCENTAGE DETERMINED UNDER SECTION 301.7(A) IS LESS THAN TWO
13 HUNDRED TWENTY PER CENTUM (220%) AS OF JULY 1, 2023.

14 (C) IF THE MAXIMUM WEEKLY BENEFIT RATE IS NOT ALLOWED TO
15 INCREASE UNDER SUBPARAGRAPH (B), IT SHALL NOT INCREASE UNTIL THE
16 YEAR FOLLOWING THE JULY 1 DETERMINATION UNDER SECTION 301.7(A)
17 THAT THE TRIGGER PERCENTAGE IS AT LEAST TWO HUNDRED FIFTY PER
18 CENTUM (250%).

19 (D) FOR ALL CALENDAR YEARS FOLLOWING THE YEAR IN WHICH THE
20 MAXIMUM WEEKLY BENEFIT RATE IS ALLOWED TO INCREASE UNDER
21 SUBPARAGRAPH (C), SUBCLAUSE (III) SHALL APPLY THEREAFTER.

22 (V) IF, ON JULY 1, 2025, THE TRIGGER PERCENTAGE DETERMINED
23 UNDER SECTION 301.7(A) IS LESS THAN TWO HUNDRED FIFTY PER CENTUM
24 (250%), THE FOLLOWING SHALL APPLY:

25 (A) NOTWITHSTANDING THE DEFINITION OF "HIGHEST QUARTERLY
26 WAGES" IN SECTION 404(B), BUT SUBJECT TO SUBCLAUSE (VI),
27 "HIGHEST QUARTERLY WAGES" FOR PURPOSES OF SECTION 404 FOR
28 CALENDAR YEARS 2026 AND THEREAFTER SHALL BE THE AVERAGE OF THE
29 TOTAL WAGES (COMPUTED TO THE NEAREST DOLLAR), WHICH WERE PAID TO
30 THE EMPLOYEE COMPUTED AS FOLLOWS:

1 (I) THE WAGES PAID TO THE EMPLOYE IN THAT CALENDAR QUARTER
2 IN WHICH SUCH TOTAL WAGES WERE HIGHEST DURING THE BASE YEAR
3 SHALL BE CALCULATED.

4 (II) THE AMOUNT CALCULATED UNDER DIVISION (I) SHALL BE ADDED
5 TO AN AMOUNT EQUAL TO ONE HUNDRED THIRTY PER CENTUM (130%) OF
6 THE WAGES PAID TO THE EMPLOYE IN THE CALENDAR QUARTER IN WHICH
7 SUCH TOTAL WAGES WERE THE SECOND HIGHEST OF ANY CALENDAR QUARTER
8 DURING THE BASE YEAR, PROVIDED THAT THE AMOUNT ADDED UNDER THIS
9 DIVISION (II) MAY NOT BE GREATER THAN THE WAGES PAID TO THE
10 EMPLOYE DURING THE HIGHEST CALENDAR QUARTER UNDER DIVISION (I).

11 (III) THE SUM CALCULATED UNDER DIVISION (II) SHALL BE
12 DIVIDED BY TWO.

13 (B) NOTWITHSTANDING SECTION 401(A)(2), AND EXCEPT AS
14 PROVIDED IN SUBSECTIONS (A)(3) AND (E)(1) AND (2), SECTION
15 401(A) SHALL REQUIRE THAT THE SECOND ENTRY IN PART A OF THE
16 TABLE FOR THE DETERMINATION OF RATE AND AMOUNT OF BENEFITS, ON
17 THE LINE ON WHICH THERE APPEARS THE EMPLOYE'S WEEKLY BENEFIT
18 RATE, DOES NOT EXCEED SIXTY-THREE PER CENTUM (63%) OF THE
19 EMPLOYE'S TOTAL BASE YEAR WAGES.

20 (VI) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (B) AND
21 SUBCLAUSE (V), IF, ON JULY 1, 2026, OR JULY 1 OF ANY SUBSEQUENT
22 YEAR, THE TRIGGER PERCENTAGE DETERMINED UNDER SECTION 301.7(A)
23 IS AT LEAST TWO HUNDRED FIFTY PER CENTUM (250%), THE FOLLOWING
24 SHALL APPLY:

25 (A) "HIGHEST QUARTERLY WAGES" FOR THE SUBSEQUENT CALENDAR
26 YEAR AND THEREAFTER SHALL BE DETERMINED AS PROVIDED IN
27 SUBSECTION (B) AND NOT AS PROVIDED IN SUBCLAUSE (V).

28 (B) SECTION 401(A)(2) SHALL APPLY AND NOT SUBCLAUSE (V)(B).

29 (3) IN ADDITION TO THE WEEKLY BENEFIT RATE AS HEREINBEFORE
30 SET OUT, EACH ELIGIBLE EMPLOYE SHALL BE PAID FOR EACH WEEK THAT

1 HE IS ENTITLED TO BENEFITS, THE SUM OF FIVE DOLLARS (\$5) FOR A
2 DEPENDENT SPOUSE OR A DEPENDENT CHILD IF SUCH ELIGIBLE EMPLOYE
3 HAS NO SPOUSE, PLUS THREE DOLLARS (\$3) FOR ONE OTHER DEPENDENT
4 CHILD, BUT IN NO EVENT SHALL SUCH ADDITIONAL ALLOWANCE EXCEED
5 EIGHT DOLLARS (\$8) FOR ANY ONE WEEK OR THE TOTAL NUMBER OF SUCH
6 ALLOWANCE PAYMENTS EXCEED THE CLAIMANT'S MAXIMUM WEEKS OF
7 ENTITLEMENT, DETERMINED BY DIVIDING HIS TOTAL AMOUNT OF
8 COMPENSATION BY HIS WEEKLY BENEFIT RATE.

9 AS USED IN THIS PARAGRAPH THE TERM "DEPENDENT CHILD" MEANS
10 ANY CHILD OR STEPCHILD OF THE ELIGIBLE EMPLOYE IN QUESTION WHO,
11 AT THE BEGINNING OF SUCH INDIVIDUAL'S CURRENT BENEFIT YEAR, WAS
12 WHOLLY OR CHIEFLY SUPPORTED BY SUCH EMPLOYE, AND UNDER EIGHTEEN
13 YEARS OF AGE, OR IF EIGHTEEN YEARS OF AGE AND OVER, BECAUSE OF
14 PHYSICAL OR MENTAL INFIRMITY, IS UNABLE TO ENGAGE IN ANY GAINFUL
15 OCCUPATION.

16 AS USED IN THIS PARAGRAPH THE TERM "DEPENDENT SPOUSE" MEANS
17 ANY LEGALLY MARRIED WIFE OR HUSBAND OF THE ELIGIBLE EMPLOYE IN
18 QUESTION WHO, AT THE BEGINNING OF SUCH INDIVIDUAL'S CURRENT
19 BENEFIT YEAR WAS LIVING WITH AND BEING WHOLLY OR CHIEFLY
20 SUPPORTED BY SUCH INDIVIDUAL. IF BOTH A HUSBAND AND WIFE QUALIFY
21 FOR BENEFIT RIGHTS WITH OVERLAPPING BENEFIT YEARS, ONLY ONE OF
22 THEM SHALL BE ENTITLED TO THE ADDITIONAL ALLOWANCES PROVIDED IN
23 THIS PARAGRAPH.

24 (4) (I) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT,
25 EACH CLAIMANT ELIGIBLE FOR A WEEKLY BENEFIT RATE OF SEVENTY-FIVE
26 DOLLARS (\$75) OR MORE SHALL HAVE HIS WEEKLY COMPENSATION AS
27 DETERMINED BY APPLICATION OF SUBSECTIONS (A) THROUGH (E) REDUCED
28 BY FIVE PER CENTUM (5%). IF SUCH REDUCED WEEKLY COMPENSATION IS
29 NOT AN EVEN MULTIPLE OF ONE DOLLAR (\$1), IT SHALL BE ROUNDED TO
30 THE NEXT LOWER MULTIPLE OF ONE DOLLAR (\$1): PROVIDED, THAT NO

1 CLAIMANT WHOSE WEEKLY BENEFIT RATE, DETERMINED IN ACCORDANCE
2 WITH SUBSECTION (A), IS IN EXCESS OF SEVENTY-FOUR DOLLARS (\$74)
3 SHALL HAVE HIS WEEKLY COMPENSATION REDUCED BELOW SEVENTY-FIVE
4 DOLLARS (\$75) EXCEPT THROUGH THE COMBINED APPLICATION OF THIS
5 PARAGRAPH AND SUBSECTION (D). THE BALANCE IN THE CLAIMANT'S
6 COMPENSATION ACCOUNT AS INDICATED IN PART D OR E OF THE TABLE
7 CONTAINED IN SUBSECTION (E) (1) OF THIS SECTION SHALL BE REDUCED
8 BY HIS WEEKLY BENEFIT AMOUNT WITHOUT REGARD TO THE REDUCTION
9 PROVIDED HEREIN. THIS SUBCLAUSE SHALL BE OF NO EFFECT BEGINNING
10 WITH THE COMPENSABLE WEEK WHICH ENDS ON OR AFTER THE FIRST DAY
11 OF JANUARY 1989.

12 (II) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT, EACH
13 CLAIMANT SHALL HAVE HIS WEEKLY COMPENSATION, AS DETERMINED BY
14 APPLICATIONS OF SUBSECTIONS (A) THROUGH (E), REDUCED BY FIVE PER
15 CENTUM (5%) IF AND WHEN THE PROVISIONS OF SECTION 301.7(C)
16 APPLY, OR BY THE PER CENTUM REDETERMINED UNDER SECTION 301.8, IF
17 AND WHEN APPLICABLE. IF SUCH REDUCED WEEKLY COMPENSATION IS NOT
18 AN EVEN MULTIPLE OF ONE DOLLAR (\$1), IT SHALL BE ROUNDED TO THE
19 NEXT LOWER MULTIPLE OF ONE DOLLAR (\$1): PROVIDED, THAT NO
20 CLAIMANT WHOSE WEEKLY BENEFIT RATE, DETERMINED IN ACCORDANCE
21 WITH SUBSECTION (A), IS IN EXCESS OF THE WEEKLY BENEFIT RATE
22 IMMEDIATELY BELOW THE WEEKLY BENEFIT RATE THAT IS ONE-HALF OF
23 THE MAXIMUM WEEKLY BENEFIT RATE DETERMINED IN CLAUSE (2) OF THIS
24 SUBSECTION SHALL HAVE HIS WEEKLY COMPENSATION REDUCED BELOW ONE-
25 HALF OF THE MAXIMUM WEEKLY BENEFIT RATE EXCEPT THROUGH THE
26 COMBINED APPLICATION OF THIS SUBCLAUSE AND SUBSECTION (D). THE
27 BALANCE IN THE CLAIMANT'S COMPENSATION ACCOUNT AS INDICATED IN
28 PART D OR E OF THE TABLE CONTAINED IN CLAUSE (1) OF THIS
29 SUBSECTION SHALL BE REDUCED BY HIS WEEKLY BENEFIT AMOUNT WITHOUT
30 REGARD TO THE REDUCTION PROVIDED HEREIN. THIS SUBCLAUSE SHALL BE

1 IN EFFECT AS OF THE FIRST COMPENSABLE WEEK THAT ENDS ON OR AFTER
2 THE FIRST DAY OF JANUARY 1990.

3 (III) FOR PURPOSES OF THIS SUBSECTION ONLY, IF ONE-HALF OF
4 THE MAXIMUM WEEKLY BENEFIT RATE IS NOT A MULTIPLE OF ONE DOLLAR
5 (\$1), SUCH AMOUNT SHALL BE ROUNDED DOWN TO THE NEXT LOWER
6 MULTIPLE OF ONE DOLLAR (\$1) AND THEN APPLIED AS REQUIRED BY THIS
7 SUBSECTION.

8 * * *

9 SECTION 7. SECTION 501(E) OF THE ACT, AMENDED APRIL 14, 1976
10 (P.L.113, NO.50), IS AMENDED TO READ:

11 SECTION 501. DETERMINATION OF COMPENSATION APPEALS.--* * *

12 (E) UNLESS THE CLAIMANT OR LAST EMPLOYER OR BASE-YEAR
13 EMPLOYER OF THE CLAIMANT FILES AN APPEAL WITH THE BOARD, FROM
14 THE DETERMINATION CONTAINED IN ANY NOTICE REQUIRED TO BE
15 FURNISHED BY THE DEPARTMENT UNDER SECTION FIVE HUNDRED AND ONE
16 (A), (C) AND (D), WITHIN [FIFTEEN] THIRTY CALENDAR DAYS AFTER
17 SUCH NOTICE WAS DELIVERED TO HIM PERSONALLY, OR WAS MAILED TO
18 HIS LAST KNOWN POST OFFICE ADDRESS, AND APPLIES FOR A HEARING,
19 SUCH DETERMINATION OF THE DEPARTMENT, WITH RESPECT TO THE
20 PARTICULAR FACTS SET FORTH IN SUCH NOTICE, SHALL BE FINAL AND
21 COMPENSATION SHALL BE PAID OR DENIED IN ACCORDANCE THEREWITH.

22 SECTION 8. SECTION 502 OF THE ACT, AMENDED DECEMBER 9, 2002
23 (P.L.1336, NO.158), IS AMENDED TO READ:

24 SECTION 502. DECISION OF REFEREE; FURTHER APPEALS AND
25 REVIEWS.--WHERE AN APPEAL FROM THE DETERMINATION OR REVISED
26 DETERMINATION, AS THE CASE MAY BE, OF THE DEPARTMENT IS TAKEN, A
27 REFEREE SHALL, AFTER AFFORDING THE PARTIES AND THE DEPARTMENT
28 REASONABLE OPPORTUNITY FOR A FAIR HEARING, AFFIRM, MODIFY, OR
29 REVERSE SUCH FINDINGS OF FACT AND THE DETERMINATION OR REVISED
30 DETERMINATION, AS THE CASE MAY BE, OF THE DEPARTMENT AS TO HIM

1 SHALL APPEAR JUST AND PROPER. THE PARTIES AND THEIR ATTORNEYS OR
2 OTHER REPRESENTATIVES OF RECORD AND THE DEPARTMENT SHALL BE DULY
3 NOTIFIED OF THE TIME AND PLACE OF A REFEREE'S HEARING AND OF THE
4 REFEREE'S DECISION, AND THE REASONS THEREFOR, WHICH SHALL BE
5 DEEMED THE FINAL DECISION OF THE BOARD, UNLESS AN APPEAL IS
6 FILED THEREFROM, WITHIN [FIFTEEN] THIRTY DAYS AFTER THE DATE OF
7 SUCH DECISION THE BOARD ACTS ON ITS OWN MOTION, TO REVIEW THE
8 DECISION OF THE REFEREE. A MEMORANDUM OF TESTIMONY OF ANY
9 HEARING BEFORE ANY REFEREE SHALL BE MADE AND BE PRESERVED FOR A
10 PERIOD OF NINETY DAYS FOLLOWING EXPIRATION OF THE PERIOD FOR
11 FILING AN APPEAL FROM THE FINAL DECISION RENDERED IN THE CASE.

12 SECTION 9. SECTION 701 OF THE ACT IS AMENDED TO READ:

13 SECTION 701. CERTAIN AGREEMENTS VOID; PENALTY.--NO AGREEMENT
14 BY AN EMPLOYE TO WAIVE, RELEASE, OR COMMUTE HIS RIGHTS TO
15 COMPENSATION, OR ANY OTHER RIGHTS UNDER THIS ACT, SHALL BE
16 VALID. NO AGREEMENT BY AN EMPLOYE OR BY EMPLOYES TO PAY ALL OR
17 ANY PORTION OF AN EMPLOYER'S CONTRIBUTIONS, REQUIRED UNDER THIS
18 ACT FROM SUCH EMPLOYER, SHALL BE VALID. NO EMPLOYER SHALL,
19 DIRECTLY OR INDIRECTLY, MAKE OR REQUIRE OR ACCEPT ANY DEDUCTION
20 FROM THE REMUNERATION OF INDIVIDUALS IN HIS EMPLOY TO FINANCE
21 CONTRIBUTIONS REQUIRED FROM HIM UNDER THIS ACT, OR REQUIRE OR
22 ACCEPT ANY WAIVER BY AN EMPLOYE OF ANY RIGHT HEREUNDER. ANY
23 EMPLOYER OR OFFICER OR AGENT OF AN EMPLOYER WHO VIOLATES ANY
24 PROVISION OF THIS SECTION SHALL BE GUILTY OF A MISDEMEANOR, AND,
25 UPON CONVICTION THEREOF, SHALL BE SENTENCED FOR EACH OFFENSE TO
26 PAY A FINE OF NOT LESS THAN [ONE HUNDRED DOLLARS] FIVE HUNDRED
27 DOLLARS NOR MORE THAN [ONE THOUSAND DOLLARS] ONE THOUSAND FIVE
28 HUNDRED DOLLARS, OR BE IMPRISONED FOR NOT MORE THAN SIX MONTHS,
29 OR BOTH.

30 SECTION 10. SECTION 801 OF THE ACT, AMENDED OR ADDED

1 DECEMBER 9, 2002 (P.L.1336, NO.158) AND OCTOBER 23, 2013

2 (P.L.637, NO.75), IS AMENDED TO READ:

3 SECTION 801. FALSE STATEMENTS AND REPRESENTATIONS TO OBTAIN
4 OR INCREASE COMPENSATION.-- (A) WHOEVER MAKES A FALSE STATEMENT
5 OR REPRESENTATION KNOWING IT TO BE FALSE, OR KNOWINGLY FAILS TO
6 DISCLOSE A MATERIAL FACT TO OBTAIN OR INCREASE ANY COMPENSATION
7 OR OTHER PAYMENT UNDER THIS ACT OR UNDER AN EMPLOYMENT SECURITY
8 LAW OF ANY OTHER STATE OR OF THE FEDERAL GOVERNMENT OR OF A
9 FOREIGN GOVERNMENT, EITHER FOR HIMSELF OR FOR ANY OTHER PERSON,
10 SHALL UPON CONVICTION THEREOF IN A SUMMARY PROCEEDING, BE
11 SENTENCED TO PAY A FINE OF NOT LESS THAN [ONE] FIVE HUNDRED
12 DOLLARS NOR MORE THAN ONE THOUSAND FIVE HUNDRED DOLLARS, OR
13 SHALL BE SENTENCED TO IMPRISONMENT FOR NOT LONGER THAN THIRTY
14 DAYS, OR BOTH, AND EACH SUCH FALSE STATEMENT OR REPRESENTATION
15 OR FAILURE TO DISCLOSE A MATERIAL FACT SHALL CONSTITUTE A
16 SEPARATE OFFENSE. IN ADDITION TO ANY OTHER SANCTION, AN
17 INDIVIDUAL CONVICTED UNDER THIS SUBSECTION SHALL BE ORDERED TO
18 MAKE RESTITUTION OF THE COMPENSATION TO WHICH THE INDIVIDUAL WAS
19 NOT ENTITLED AND OF INTEREST ON THAT COMPENSATION IN ACCORDANCE
20 WITH SECTION 804(A).

21 (B) WHOEVER MAKES A FALSE STATEMENT KNOWING IT TO BE FALSE,
22 OR KNOWINGLY FAILS TO DISCLOSE A MATERIAL FACT TO OBTAIN OR
23 INCREASE ANY COMPENSATION OR OTHER PAYMENT UNDER THIS ACT OR
24 UNDER AN EMPLOYMENT SECURITY LAW OF ANY OTHER STATE OR OF THE
25 FEDERAL GOVERNMENT OR OF A FOREIGN GOVERNMENT, MAY BE
26 DISQUALIFIED IN ADDITION TO SUCH WEEK OR WEEKS OF IMPROPER
27 PAYMENTS FOR A PENALTY PERIOD OF [TWO] FIVE WEEKS AND FOR NOT
28 MORE THAN ONE ADDITIONAL WEEK FOR EACH SUCH WEEK OF IMPROPER
29 PAYMENT: PROVIDED, THAT NO ADDITIONAL WEEKS OF DISQUALIFICATION
30 SHALL BE IMPOSED UNDER THIS SECTION IF PROSECUTION PROCEEDINGS

1 HAVE BEEN INSTITUTED AGAINST THE CLAIMANT BECAUSE OF SUCH
2 MISREPRESENTATION OR NON-DISCLOSURE. THE DEPARTMENTAL
3 DETERMINATION IMPOSING PENALTY WEEKS UNDER THE PROVISIONS OF
4 THIS SUBSECTION SHALL BE SUBJECT TO APPEAL IN THE MANNER
5 PROVIDED IN THIS ACT FOR APPEALS FROM DETERMINATIONS OF
6 COMPENSATION. THE PENALTY WEEKS HEREIN PROVIDED FOR SHALL BE
7 IMPOSED AGAINST ANY WEEKS WITH RESPECT TO WHICH THE CLAIMANT
8 WOULD OTHERWISE BE ELIGIBLE FOR COMPENSATION, UNDER THE
9 PROVISIONS OF THIS ACT, WHICH BEGIN WITHIN THE [FOUR] TEN YEAR
10 PERIOD FOLLOWING THE END OF THE BENEFIT YEAR WITH RESPECT TO
11 WHICH THE IMPROPER PAYMENT OR PAYMENTS OCCURRED.

12 (C) WHOEVER MAKES A FALSE STATEMENT KNOWING IT TO BE FALSE,
13 OR KNOWINGLY FAILS TO DISCLOSE A MATERIAL FACT TO OBTAIN OR
14 INCREASE COMPENSATION OR OTHER PAYMENT UNDER THIS ACT OR UNDER
15 AN EMPLOYMENT SECURITY LAW OF THE FEDERAL GOVERNMENT AND AS A
16 RESULT RECEIVES COMPENSATION TO WHICH HE IS NOT ENTITLED SHALL
17 BE LIABLE TO PAY TO THE UNEMPLOYMENT COMPENSATION FUND A SUM
18 EQUAL TO FIFTEEN PER CENTUM (15%) OF THE AMOUNT OF THE
19 COMPENSATION. THE SUM SHALL BE COLLECTIBLE IN THE MANNER
20 PROVIDED IN SECTION 308.1 OR 309 OF THIS ACT FOR THE COLLECTION
21 OF PAST DUE CONTRIBUTIONS AND BY ANY OTHER MEANS AVAILABLE UNDER
22 FEDERAL OR STATE LAW. NO ADMINISTRATIVE OR LEGAL PROCEEDING FOR
23 THE COLLECTION OF THE SUM MAY BE INSTITUTED AFTER THE EXPIRATION
24 OF TEN YEARS FOLLOWING THE END OF THE BENEFIT YEAR WITH RESPECT
25 TO WHICH THE SUM WAS PAID.

26 (D) SUBSECTION (B) SHALL BE APPLIED BY SUBSTITUTING TEN
27 WEEKS FOR FIVE WEEKS AND THE PROHIBITION IN SUBSECTION (B) ON
28 THE IMPOSITION OF PENALTY WEEKS IF PROSECUTION PROCEEDINGS HAVE
29 BEEN INSTITUTED SHALL NOT APPLY IN ANY OF THE FOLLOWING
30 CIRCUMSTANCES:

1 (1) AN INCARCERATED INDIVIDUAL MAKES A FALSE STATEMENT
2 KNOWING IT TO BE FALSE, OR KNOWINGLY FAILS TO DISCLOSE A
3 MATERIAL FACT TO OBTAIN OR INCREASE ANY COMPENSATION OR OTHER
4 PAYMENT UNDER THIS ACT, OR UNDER AN EMPLOYMENT SECURITY LAW OF
5 THE FEDERAL GOVERNMENT FOR WHICH HE IS INELIGIBLE UNDER SECTION
6 401(D) OR 402.6.

7 (2) AN INCARCERATED INDIVIDUAL KNOWINGLY PROVIDES
8 INFORMATION OR OTHER MEANS TO ANOTHER PERSON WHEREBY THE OTHER
9 PERSON CLAIMS COMPENSATION IN THE NAME OF THE INCARCERATED
10 INDIVIDUAL FOR WHICH THE INCARCERATED INDIVIDUAL IS INELIGIBLE
11 UNDER SECTION 401(D) OR 402.6.

12 (E) IN CIRCUMSTANCES DESCRIBED UNDER SUBSECTION (D) (1) OR
13 (2), THE DEPARTMENT SHALL REFER THE MATTER TO THE APPROPRIATE
14 PROSECUTING AUTHORITY.

15 SECTION 11. SECTION 802(A) OF THE ACT, AMENDED JUNE 15, 2005
16 (P.L.8, NO.5), IS AMENDED TO READ:

17 SECTION 802. FALSE STATEMENTS AND REPRESENTATIONS TO PREVENT
18 OR REDUCE COMPENSATION; OTHER OFFENSES.-- (A) ANY EMPLOYER
19 (WHETHER OR NOT LIABLE FOR THE PAYMENT OF CONTRIBUTIONS UNDER
20 THIS ACT) OR ANY OFFICER OR AGENT OF SUCH EMPLOYER OR ANY OTHER
21 PERSON WHO DOES ANY OF THE FOLLOWING COMMITS A SUMMARY OFFENSE
22 AND SHALL, UPON CONVICTION, BE SENTENCED TO PAY A FINE OF NOT
23 LESS THAN [ONE] FIVE HUNDRED DOLLARS NOR MORE THAN [FIFTEEN] ONE
24 THOUSAND FIVE HUNDRED DOLLARS OR TO IMPRISONMENT FOR NOT LONGER
25 THAN THIRTY DAYS, OR BOTH:

26 (1) MAKES A FALSE STATEMENT OR REPRESENTATION KNOWING IT TO
27 BE FALSE, OR WHO KNOWINGLY FAILS TO DISCLOSE A MATERIAL FACT TO
28 PREVENT OR REDUCE THE PAYMENT OF COMPENSATION TO ANY EMPLOYEE
29 ENTITLED THERETO, OR TO AVOID BECOMING OR REMAINING SUBJECT
30 HERETO, OR TO AVOID OR REDUCE ANY CONTRIBUTION OR OTHER PAYMENT

1 REQUIRED FROM AN EMPLOYER UNDER THIS ACT;

2 (2) WILFULLY FAILS OR REFUSES TO MAKE ANY SUCH CONTRIBUTION
3 OR OTHER PAYMENT REQUIRED HEREUNDER;

4 (3) WILFULLY FAILS OR REFUSES TO PRODUCE OR PERMIT THE
5 INSPECTION OR COPYING OF RECORDS AS REQUIRED HEREUNDER;

6 (4) WILFULLY FAILS OR REFUSES TO FURNISH ANY REPORT REQUIRED
7 BY SECTION 304 OR 315 OF THIS ACT OR ANY OTHER PROVISION OF THIS
8 ACT OR THE RULES OR REGULATIONS OF THE DEPARTMENT; OR

9 (5) WILFULLY REPORTS OR ATTEMPTS TO REPORT THE WAGES OF ONE
10 OR MORE EMPLOYES TO THE DEPARTMENT ON AN UNEMPLOYMENT
11 COMPENSATION ACCOUNT OTHER THAN THE ACCOUNT OF THE EMPLOYER
12 UNDER THIS ACT; OR

13 (6) WILFULLY ADVISES, SOLICITS, ENCOURAGES OR COMMANDS AN
14 EMPLOYER OR AN OFFICER OR AGENT OF AN EMPLOYER OR ANY OTHER
15 PERSON TO ENGAGE IN AN ACT OR OMISSION THAT IS AN OFFENSE UNDER
16 THIS SECTION.

17 * * *

18 SECTION 12. SECTION 803 OF THE ACT, AMENDED DECEMBER 9, 2002
19 (P.L.1336, NO.158), IS AMENDED TO READ:

20 SECTION 803. VIOLATION OF ACT AND RULES AND REGULATIONS.--
21 ANY PERSON WHO SHALL WILFULLY VIOLATE ANY PROVISION OF THIS ACT
22 OR ANY RULE OR REGULATION THEREUNDER, THE VIOLATION OF WHICH IS
23 MADE UNLAWFUL, OR THE OBSERVANCE OF WHICH IS REQUIRED UNDER THE
24 TERMS OF THIS ACT, AND FOR WHICH A PENALTY IS NEITHER PRESCRIBED
25 HEREIN NOR PROVIDED BY ANY OTHER APPLICABLE STATUTE, SHALL, UPON
26 CONVICTION THEREOF IN A SUMMARY PROCEEDING, BE SENTENCED TO PAY
27 A FINE OF NOT LESS THAN [ONE] FIVE HUNDRED DOLLARS NOR MORE THAN
28 ONE THOUSAND FIVE HUNDRED DOLLARS OR TO IMPRISONMENT FOR NOT
29 LONGER THAN THIRTY DAYS, OR BOTH. EACH DAY SUCH VIOLATION
30 CONTINUES SHALL BE DEEMED TO BE A SEPARATE OFFENSE.

1 SECTION 13. THE ACT IS AMENDED BY ADDING AN ARTICLE TO READ:

2 ARTICLE XV-A

3 AMNESTY PROGRAM

4 SECTION 1501-A. DEFINITIONS.

5 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS ARTICLE
6 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
7 CONTEXT CLEARLY INDICATES OTHERWISE:

8 "AMNESTY PERIOD." THE PERIOD OF THREE CONSECUTIVE CALENDAR
9 MONTHS DESIGNATED BY THE DEPARTMENT OF LABOR AND INDUSTRY THAT
10 COMMENCES NO LATER THAN 360 DAYS AFTER THE EFFECTIVE DATE OF
11 THIS SECTION.

12 "EMPLOYEE INFORMATION." THE NAME AND SOCIAL SECURITY NUMBER
13 OF EACH EMPLOYEE, THE AMOUNT OF WAGES PAID TO EACH EMPLOYEE AND
14 THE NUMBER OF CREDIT WEEKS FOR EACH EMPLOYEE IN EACH CALENDAR
15 QUARTER.

16 "INTEREST." MONETARY OBLIGATIONS IMPOSED UNDER SECTIONS 308
17 AND 804(A) .

18 "PENALTIES." MONETARY OBLIGATIONS IMPOSED UNDER SECTIONS
19 206(D) AND 313.

20 "PENALTY WEEKS." WEEKS FOR WHICH AN INDIVIDUAL IS
21 DISQUALIFIED FROM RECEIVING COMPENSATION UNDER SECTION 801(B) .

22 "PROGRAM." THE UNEMPLOYMENT COMPENSATION AMNESTY PROGRAM
23 ESTABLISHED UNDER THIS ARTICLE.

24 SECTION 1502-A. PROGRAM ESTABLISHED.

25 THERE IS ESTABLISHED AN UNEMPLOYMENT COMPENSATION AMNESTY
26 PROGRAM IN ACCORDANCE WITH THE PROVISIONS OF THIS ARTICLE.

27 SECTION 1503-A. APPLICABILITY.

28 (A) EMPLOYER LIABILITIES.--EXCEPT AS PROVIDED IN SUBSECTIONS
29 (C) AND (D), THE PROGRAM SHALL APPLY TO THE FOLLOWING
30 UNEMPLOYMENT COMPENSATION EMPLOYER LIABILITIES:

1 (1) UNPAID CONTRIBUTIONS DUE FOR CALENDAR QUARTERS
2 THROUGH THE THIRD QUARTER OF 2016, FOR WHICH THE EMPLOYER
3 REPORTED THE EMPLOYEE INFORMATION OR THE DEPARTMENT ACQUIRED
4 THE EMPLOYEE INFORMATION THROUGH AN AUDIT.

5 (2) UNPAID CONTRIBUTIONS DUE FOR CALENDAR QUARTERS
6 THROUGH THE THIRD QUARTER OF 2016, FOR WHICH THE EMPLOYER DID
7 NOT REPORT THE EMPLOYEE INFORMATION AND THE DEPARTMENT DID
8 NOT ACQUIRE THE EMPLOYEE INFORMATION THROUGH AN AUDIT.

9 (3) UNPAID REIMBURSEMENT DUE ON OR BEFORE OCTOBER 31,
10 2016.

11 (4) UNPAID INTEREST DUE ON CONTRIBUTIONS PAID LATE FOR
12 CALENDAR QUARTERS THROUGH THE THIRD QUARTER OF 2016 OR ON
13 REIMBURSEMENT THAT WAS DUE ON OR BEFORE OCTOBER 31, 2016, AND
14 WAS PAID LATE.

15 (5) UNPAID PENALTIES DUE FOR REPORTS FILED LATE FOR
16 CALENDAR QUARTERS THROUGH THE THIRD QUARTER OF 2016.

17 (B) CLAIMANT LIABILITIES.--EXCEPT AS PROVIDED IN SUBSECTIONS
18 (C) AND (D), THE PROGRAM SHALL APPLY TO THE FOLLOWING
19 UNEMPLOYMENT COMPENSATION CLAIMANT LIABILITIES:

20 (1) A FAULT OVERPAYMENT OF COMPENSATION UNDER SECTION
21 804(A) ESTABLISHED PURSUANT TO A NOTICE OF DETERMINATION OF
22 OVERPAYMENT ISSUED BY THE DEPARTMENT ON OR BEFORE DECEMBER
23 31, 2016, TO THE EXTENT REPAYMENT HAS NOT OCCURRED.

24 (2) A NONFAULT OVERPAYMENT OF COMPENSATION UNDER SECTION
25 804(B) (1) ESTABLISHED PURSUANT TO A NOTICE OF DETERMINATION
26 OF OVERPAYMENT ISSUED BY THE DEPARTMENT ON OR BEFORE DECEMBER
27 31, 2016, TO THE EXTENT REPAYMENT HAS NOT OCCURRED.

28 (3) COMPENSATION PAID TO A CLAIMANT FOR CALENDAR WEEKS
29 THROUGH THE WEEK ENDING DECEMBER 31, 2016, FOR WHICH THE
30 DEPARTMENT HAS NOT ISSUED A NOTICE OF DETERMINATION OF

1 OVERPAYMENT, BUT THE CLAIMANT ACKNOWLEDGES THAT THE
2 COMPENSATION WAS OVERPAID UNDER CIRCUMSTANCES TO WHICH
3 SECTION 804(A) APPLIES.

4 (4) UNPAID INTEREST DUE ON AN OVERPAYMENT OF
5 COMPENSATION UNDER SECTION 804(A) THAT WAS REPAID ON OR
6 BEFORE DECEMBER 31, 2016.

7 (5) THE UNPAID AMOUNT ASSESSED ON AN OVERPAYMENT OF
8 COMPENSATION UNDER SECTION 801(C), TO THE EXTENT REPAYMENT
9 HAS NOT OCCURRED.

10 (C) EXCLUDED LIABILITIES.--THE FOLLOWING UNEMPLOYMENT
11 COMPENSATION LIABILITIES ARE EXCLUDED FROM THE PROGRAM:

12 (1) AN OVERPAYMENT OF COMPENSATION ESTABLISHED PURSUANT
13 TO A NOTICE OF DETERMINATION OF OVERPAYMENT THAT HAS NOT
14 BECOME FINAL.

15 (2) AN EMPLOYER LIABILITY FOR WHICH A PETITION FOR
16 REASSESSMENT UNDER SECTION 304(B) OR AN APPLICATION FOR
17 REVIEW AND REDETERMINATION OF CONTRIBUTION RATE UNDER SECTION
18 301(E) (2) IS PENDING.

19 (D) FURTHER EXCLUSIONS.--THE DEPARTMENT MAY EXCLUDE THE
20 FOLLOWING UNEMPLOYMENT COMPENSATION LIABILITIES FROM THE
21 PROGRAM:

22 (1) A LIABILITY FOR WHICH A PRAECIPE FOR A WRIT OF
23 EXECUTION WAS FILED PRIOR TO RECEIPT OF THE AMNESTY FORM.

24 (2) A LIABILITY THAT WAS REFERRED FOR JUDICIAL
25 PROCEEDINGS OR FOR WHICH A JUDICIAL PROCEEDING WAS COMMENCED
26 PRIOR TO RECEIPT OF THE AMNESTY FORM.

27 (3) A LIABILITY THAT IS REQUIRED TO BE PAID UNDER AN
28 ORDER OF A FEDERAL OR STATE COURT.

29 SECTION 1504-A. PROCEDURE FOR PARTICIPATION.

30 TO PARTICIPATE IN THE PROGRAM, AN EMPLOYER OR A CLAIMANT

1 SHALL DO THE FOLLOWING:

2 (1) DURING THE AMNESTY PERIOD, THE EMPLOYER OR CLAIMANT
3 SHALL FILE AN AMNESTY FORM WITH THE DEPARTMENT CONTAINING ALL
4 INFORMATION REQUIRED BY THE DEPARTMENT, INCLUDING A STATEMENT
5 BY THE EMPLOYER OR CLAIMANT ACKNOWLEDGING THE PROVISIONS OF
6 SECTION 1506-A(F). THE FORM SHALL BE FILED IN A MANNER
7 SPECIFIED IN AND THE FILING DATE OF THE FORM SHALL BE
8 DETERMINED BY GUIDELINES ESTABLISHED BY THE DEPARTMENT.

9 (2) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO A
10 LIABILITY DESCRIBED IN SECTION 1503-A(A) (2), THE EMPLOYER
11 SHALL REPORT THE EMPLOYEE INFORMATION BY FILING QUARTERLY
12 REPORTS AS REQUIRED BY REGULATIONS PROMULGATED BY THE
13 DEPARTMENT FOR ALL CALENDAR QUARTERS FOR WHICH THE EMPLOYER
14 DID NOT PREVIOUSLY FILE REPORTS AND BY FILING AMENDED
15 QUARTERLY REPORTS FOR ALL CALENDAR QUARTERS FOR WHICH THE
16 EMPLOYER DID NOT FILE COMPLETE REPORTS. THE QUARTERLY REPORTS
17 SHALL ACCOMPANY THE AMNESTY FORM.

18 (3) THE EMPLOYER OR CLAIMANT SHALL PAY THE AMOUNT OR
19 AMOUNTS REQUIRED BY SECTION 1505-A. PAYMENT SHALL ACCOMPANY
20 THE AMNESTY FORM.

21 SECTION 1505-A. REQUIRED PAYMENT AND TERMS OF AMNESTY.

22 AN EMPLOYER OR CLAIMANT SHALL PAY THE AMOUNT OR AMOUNTS
23 SPECIFIED IN THIS SECTION THAT CORRESPOND TO THE LIABILITY OR
24 LIABILITIES FOR WHICH AMNESTY IS SOUGHT. THE DEPARTMENT SHALL
25 GRANT AMNESTY AS PROVIDED IN THIS SECTION AND SECTION 1506-A.
26 THE FOLLOWING APPLY:

27 (1) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
28 UNPAID CONTRIBUTIONS DESCRIBED IN SECTION 1503-A(A) (1) OR

29 (2):

30 (I) THE EMPLOYER SHALL PAY ALL OF THE UNPAID

1 CONTRIBUTIONS AND LIEN FILING COSTS, IF APPLICABLE, AND
2 ONE-HALF OF THE INTEREST AND PENALTIES DUE.

3 (II) THE DEPARTMENT SHALL WAIVE THE REMAINING
4 INTEREST AND PENALTIES DUE CORRESPONDING TO THE
5 CONTRIBUTIONS.

6 (2) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
7 UNPAID REIMBURSEMENT DESCRIBED IN SECTION 1503-A(A) (3):

8 (I) THE EMPLOYER SHALL PAY ALL OF THE UNPAID
9 REIMBURSEMENT AND LIEN FILING COSTS, IF APPLICABLE, AND
10 ONE-HALF OF THE INTEREST DUE.

11 (II) THE DEPARTMENT SHALL WAIVE THE REMAINING
12 INTEREST DUE CORRESPONDING TO THE REIMBURSEMENT.

13 (3) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
14 UNPAID INTEREST DESCRIBED IN SECTION 1503-A(A) (4):

15 (I) THE EMPLOYER SHALL PAY ALL OF THE LIEN FILING
16 COSTS, IF APPLICABLE, AND ONE-HALF OF THE UNPAID INTEREST
17 DUE.

18 (II) THE DEPARTMENT SHALL WAIVE THE REMAINING UNPAID
19 INTEREST DUE.

20 (4) IF AN EMPLOYER IS SEEKING AMNESTY WITH REGARD TO
21 UNPAID PENALTIES DESCRIBED IN SECTION 1503-A(A) (5):

22 (I) THE EMPLOYER SHALL PAY ALL OF THE LIEN FILING
23 COSTS, IF APPLICABLE, AND ONE-HALF OF THE UNPAID
24 PENALTIES DUE.

25 (II) THE DEPARTMENT SHALL WAIVE THE REMAINING UNPAID
26 PENALTIES DUE.

27 (5) IF A CLAIMANT IS SEEKING AMNESTY WITH REGARD TO AN
28 OVERPAYMENT DESCRIBED IN SECTION 1503-A(B) (1) OR (3):

29 (I) THE CLAIMANT SHALL PAY THE OUTSTANDING BALANCE
30 OF THE OVERPAYMENT, ANY AMOUNTS ASSESSED ON AN

1 OVERPAYMENT OF COMPENSATION UNDER SECTION 801(C) AND LIEN
2 FILING COSTS, IF APPLICABLE, AND ONE-HALF OF THE INTEREST
3 DUE.

4 (II) THE DEPARTMENT SHALL WAIVE THE REMAINING
5 INTEREST DUE AND ONE-HALF OF ANY PREVIOUSLY IMPOSED
6 PENALTY WEEKS CORRESPONDING TO THE OVERPAYMENT THAT HAVE
7 NOT BEEN SERVED BY THE CLAIMANT AND SHALL NOT ISSUE A
8 NOTICE OF DETERMINATION IMPOSING PENALTY WEEKS
9 CORRESPONDING TO THE OVERPAYMENT. IF ONE-HALF OF THE
10 UNSERVED PENALTY WEEKS IS NOT AN EVEN MULTIPLE OF ONE,
11 THE NUMBER OF PENALTY WEEKS WAIVED SHALL BE ROUNDED TO
12 THE NEXT LOWER MULTIPLE OF ONE.

13 (6) IF A CLAIMANT IS SEEKING AMNESTY WITH REGARD TO AN
14 OVERPAYMENT DESCRIBED IN SECTION 1503-A(B) (2) :

15 (I) THE CLAIMANT SHALL PAY 50% OF THE OUTSTANDING
16 BALANCE OF THE OVERPAYMENT.

17 (II) THE DEPARTMENT SHALL WAIVE THE REMAINING
18 BALANCE OF THE OVERPAYMENT.

19 (7) IF A CLAIMANT IS SEEKING AMNESTY WITH REGARD TO
20 UNPAID INTEREST DESCRIBED IN SECTION 1503-A(B) (4) :

21 (I) THE CLAIMANT SHALL PAY ALL OF THE AMOUNTS
22 ASSESSED ON AN OVERPAYMENT OF COMPENSATION UNDER SECTION
23 801(C) AND LIEN FILING COSTS, IF APPLICABLE, AND ONE-HALF
24 OF THE INTEREST DUE.

25 (II) THE DEPARTMENT SHALL WAIVE THE REMAINING UNPAID
26 INTEREST DUE.

27 SECTION 1506-A. ADDITIONAL TERMS AND CONDITIONS OF AMNESTY.

28 (A) GENERAL RULE.--IF A PAYMENT PLAN AGREEMENT EXISTS
29 BETWEEN AN EMPLOYER OR CLAIMANT AND THE DEPARTMENT FOR A
30 LIABILITY FOR WHICH THE EMPLOYER OR CLAIMANT IS SEEKING AMNESTY,

1 THE EMPLOYER OR CLAIMANT SHALL PAY THE AMOUNT OR AMOUNTS
2 REQUIRED BY SECTION 1505-A DURING THE AMNESTY PERIOD IN ORDER TO
3 RECEIVE AMNESTY, NOTWITHSTANDING ANY TERMS OF THE AGREEMENT TO
4 THE CONTRARY.

5 (B) PROCEEDINGS.--THE DEPARTMENT SHALL NOT COMMENCE ANY
6 ADMINISTRATIVE OR JUDICIAL PROCEEDING AGAINST AN EMPLOYER WITH
7 REGARD TO ANY CONTRIBUTIONS, REIMBURSEMENT, INTEREST OR PENALTY
8 PAID UNDER THE PROGRAM, OR ANY INTEREST OR PENALTIES WAIVED
9 UNDER THE PROGRAM. THE DEPARTMENT SHALL NOT COMMENCE ANY
10 ADMINISTRATIVE OR JUDICIAL PROCEEDING AGAINST A CLAIMANT WITH
11 REGARD TO ANY OVERPAYMENT OR INTEREST PAID UNDER THE PROGRAM OR
12 ANY OVERPAYMENT OR INTEREST WAIVED UNDER THE PROGRAM.

13 (C) LIABILITIES.--IF A LIABILITY FOR CONTRIBUTIONS DESCRIBED
14 IN SECTION 1503-A(A) (2) OR LIABILITY FOR AN OVERPAYMENT
15 DESCRIBED IN SECTION 1503-A(B) (3) IS DISCLOSED AND PAID UNDER
16 THE PROGRAM, AND THE DEPARTMENT DETERMINES THAT THE LIABILITY AS
17 DISCLOSED WAS UNDERSTATED, THE DEPARTMENT MAY COMMENCE
18 ADMINISTRATIVE OR JUDICIAL PROCEEDINGS AND IMPOSE INTEREST,
19 PENALTIES AND OTHER MONETARY OBLIGATIONS ONLY WITH REGARD TO THE
20 DIFFERENCE BETWEEN THE LIABILITY AS DISCLOSED AND THE CORRECT
21 AMOUNT OF THE LIABILITY.

22 (D) CONSTRUCTION.--EXCEPT AS PROVIDED IN SUBSECTION (C),
23 NOTHING IN THIS ARTICLE SHALL BE CONSTRUED TO PROHIBIT THE
24 DEPARTMENT FROM COMMENCING ADMINISTRATIVE OR JUDICIAL
25 PROCEEDINGS AND IMPOSING INTEREST, PENALTIES AND OTHER MONETARY
26 OBLIGATIONS WITH RESPECT TO ANY LIABILITY THAT IS NOT DISCLOSED
27 UNDER THE PROGRAM OR ANY AMOUNT THAT IS NOT PAID UNDER THE
28 PROGRAM.

29 (E) REFUNDS AND CREDITS.--AN EMPLOYER OR CLAIMANT SHALL NOT
30 BE OWED A REFUND OR CREDIT UNDER THIS ARTICLE FOR ANY AMOUNT

1 PAID PRIOR TO THE AMNESTY PERIOD.

2 (F) RESTRICTIONS.--AN EMPLOYER OR CLAIMANT MAY NOT COMMENCE
3 AN ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO THE
4 AMNESTY FORM, ANY REPORT FILED IN CONNECTION WITH THE PROGRAM,
5 ANY LIABILITY DISCLOSED UNDER THE PROGRAM OR ANY AMOUNT PAID
6 UNDER THE PROGRAM, AND SHALL NOT BE OWED A REFUND OR CREDIT FOR
7 ANY AMOUNT PAID UNDER THE PROGRAM.

8 SECTION 1507-A. DUTIES OF DEPARTMENT.

9 (A) GENERAL RULE.--THE DEPARTMENT SHALL ESTABLISH GUIDELINES
10 TO IMPLEMENT THE PROVISIONS OF THIS ARTICLE AND PUBLISH THE
11 GUIDELINES AS A NOTICE IN THE PENNSYLVANIA BULLETIN NO LESS THAN
12 90 DAYS BEFORE THE AMNESTY PERIOD BEGINS.

13 (B) PUBLICITY.--THE DEPARTMENT SHALL PUBLICIZE THE PROGRAM
14 TO MAXIMIZE AWARENESS OF AND PARTICIPATION IN THE PROGRAM.

15 (C) NOTIFICATION.--THE DEPARTMENT SHALL NOTIFY ALL EMPLOYERS
16 AND CLAIMANTS WHO ARE KNOWN TO HAVE LIABILITIES TO WHICH THE
17 PROGRAM APPLIES. THE NOTICE SHALL BE SENT BY MAIL TO THE
18 EMPLOYER'S OR CLAIMANT'S LAST KNOWN POST OFFICE ADDRESS OR BY
19 ELECTRONIC TRANSMISSION, IF THE EMPLOYER OR CLAIMANT HAS ELECTED
20 TO RECEIVE COMMUNICATIONS FROM THE DEPARTMENT BY THAT METHOD.

21 SECTION 1508-A. CONSTRUCTION.

22 EXCEPT AS EXPRESSLY PROVIDED IN THIS ARTICLE, THIS ARTICLE
23 SHALL NOT:

24 (1) BE CONSTRUED TO RELIEVE ANY EMPLOYER, CLAIMANT,
25 INDIVIDUAL OR ANY ENTITY FROM FILING REPORTS OR OTHER
26 DOCUMENTS REQUIRED BY OR PAYING ANY AMOUNTS DUE UNDER THIS
27 ACT;

28 (2) AFFECT OR TERMINATE ANY PETITIONS, INVESTIGATIONS,
29 PROSECUTIONS OR ANY OTHER ADMINISTRATIVE OR JUDICIAL
30 PROCEEDINGS PENDING UNDER THIS ACT; OR

1 (3) PREVENT THE COMMENCEMENT OR FURTHER PROSECUTION OF
2 ANY PROCEEDINGS BY THE PROPER AUTHORITIES OF THE COMMONWEALTH
3 FOR VIOLATION OF ANY LAWS OR FOR THE ASSESSMENT, COLLECTION
4 OR RECOVERY OF ANY AMOUNTS DUE TO THE COMMONWEALTH UNDER ANY
5 LAWS.

6 SECTION 1509-A. SUSPENSION OF INCONSISTENT ACTS.

7 ALL ACTS OR PARTS OF ACTS INCONSISTENT WITH THE PROVISIONS OF
8 THIS ARTICLE ARE SUSPENDED TO THE EXTENT NECESSARY TO CARRY OUT
9 THE PROVISIONS OF THIS ARTICLE.

10 SECTION 1510-A. REPORT REQUIRED.

11 WITHIN 240 DAYS OF THE CLOSE OF THE AMNESTY PERIOD, THE
12 DEPARTMENT SHALL SUBMIT A REPORT TO THE CHAIRPERSON AND MINORITY
13 CHAIRPERSON OF THE LABOR AND INDUSTRY COMMITTEE OF THE SENATE
14 AND THE CHAIRPERSON AND MINORITY CHAIRPERSON OF THE LABOR AND
15 INDUSTRY COMMITTEE OF THE HOUSE OF REPRESENTATIVES DETAILING ALL
16 DATA AVAILABLE ON THE ADMINISTRATION OF THE PROGRAM, THE COST OF
17 THE PROGRAM, AMOUNTS RECOVERED FROM EMPLOYERS AND CLAIMANTS AND
18 ANY RELEVANT FACTS AND STATISTICS THAT THE DEPARTMENT BELIEVES
19 NECESSARY IN THE CONTENT OF THE REPORT.

20 SECTION 14. THIS ACT APPLIES AS FOLLOWS:

21 (1) THE FOLLOWING PROVISIONS SHALL APPLY TO BENEFIT
22 YEARS WHICH BEGIN AFTER DECEMBER 31, 2016:

23 (I) THE AMENDMENT OF SECTION 401(A) (2) OF THE ACT.

24 (II) THE AMENDMENT OF SECTION 404(A) (1) OF THE ACT.

25 (III) THE AMENDMENT OF SECTION 404(E) (1) AND (2) OF
26 THE ACT.

27 (2) THE FOLLOWING PROVISIONS SHALL APPLY TO
28 CONTRIBUTIONS ON WAGES PAID ON OR AFTER JANUARY 1, 2017:

29 (I) THE AMENDMENT OF SECTION 206 OF THE ACT.

30 (II) THE AMENDMENT OF SECTION 301.1(A) OF THE ACT.

1 (III) THE AMENDMENT OF SECTION 309.2(A) OF THE ACT.
2 SECTION 15. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:
3 (1) THE AMENDMENT OF SECTIONS 501(E) AND 502 OF THE ACT
4 SHALL TAKE EFFECT IN 60 DAYS.
5 (2) THE FOLLOWING PROVISIONS SHALL TAKE EFFECT IN 180
6 DAYS:
7 (I) THE AMENDMENT OF SECTION 402.6 OF THE ACT.
8 (II) THE AMENDMENT OF SECTION 701 OF THE ACT.
9 (III) THE AMENDMENT OF SECTION 801 OF THE ACT.
10 (IV) THE AMENDMENT OF SECTION 802(A) OF THE ACT.
11 (V) THE AMENDMENT OF SECTION 803 OF THE ACT.
12 (3) THE AMENDMENT OF SECTION 308 OF THE ACT SHALL TAKE
13 EFFECT JANUARY 1, 2018.
14 (4) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT
15 IMMEDIATELY.