
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1279 Session of
2022

INTRODUCED BY BROWNE, BARTOLOTTA, MENSCH AND STEFANO,
JUNE 10, 2022

REFERRED TO LABOR AND INDUSTRY, JUNE 10, 2022

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 preliminary
16 provisions, further providing for definitions.

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

19 Section 1. Section 4(j)(1) of the act of December 5, 1936
20 (2nd Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment
21 Compensation Law, is amended and the section is amended by
22 adding a subsection to read:

23 Section 4. Definitions.--The following words and phrases, as
24 used in this act, shall have the following meanings, unless the
25 context clearly requires otherwise.

1 * * *

2 (e.1) "Common paymaster" means a designated entity which
3 pays wages to an employe who simultaneously works for several
4 related entities during a given year, on behalf of the related
5 entities, so that there is not an overpayment of certain payroll
6 taxes, such as the FICA tax and the Federal unemployment tax.
7 For purposes of this subsection, sections 3121(s) and 3306(p) of
8 the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C.
9 §§ 3121(s) and 3306(p)) and their associated regulations shall
10 apply regarding the term "common paymaster."

11 * * *

12 (j) (1) "Employer" means the Commonwealth of Pennsylvania,
13 its political subdivisions, and their instrumentalities and
14 every individual, copartnership, association, corporation
15 (domestic or foreign) or other entity, the legal representative,
16 trustee in bankruptcy, receiver or trustee of any individual,
17 copartnership, association or corporation or other entity, or
18 the legal representative of a deceased person, who or which
19 employed or employs any employe in employment subject to this
20 act for some portion of a day during a calendar year, or who or
21 which has elected to become fully subject to this act, and whose
22 election remains in force. The term "employer" includes a common
23 paymaster.

24 * * *

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