

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1319 Session of 2022

INTRODUCED BY ARGALL, SCAVELLO, LANGERHOLC, BARTOLOTTA AND STEFANO, SEPTEMBER 7, 2022

SENATOR BARTOLOTTA, LABOR AND INDUSTRY, AS AMENDED, SEPTEMBER 21, 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 contributions by <--
16 employers and employees, further providing for determination <--
17 and contribution rate and experience rating. IN PRELIMINARY <--
18 PROVISIONS, FURTHER PROVIDING FOR DEFINITIONS; AND, IN
19 CONTRIBUTIONS BY EMPLOYERS AND EMPLOYEES, FURTHER PROVIDING
20 FOR CONTRIBUTIONS BY EMPLOYERS AND EMPLOYEES, SUCCESSORS-IN-
21 INTEREST AND APPEALS.

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

24 Section 1. Section 301.1(b) of the act of December 5, 1936 <--
25 (2nd Sp.Sess., 1937 P.L.2897, No.1), known as the Unemployment
26 Compensation Law, is amended by adding a paragraph to read:
27 Section 301.1. Determination of Contribution Rate;

1 ~~Experience Rating.~~

2 * * *

3 ~~(b) * * *~~

4 ~~(1.1) An employer shall be deemed to have paid contributions~~
5 ~~for the purpose of meeting the requirements under this section~~
6 ~~during quarters occurring under a disaster emergency declared by~~
7 ~~the Governor under 35 Pa.C.S. § 7301(c) (relating to general~~
8 ~~authority of Governor) for COVID-19, even if no contributions~~
9 ~~were actually paid.~~

10 * * *

11 ~~Section 2. This act shall take effect in 60 days.~~

12 SECTION 1. SECTION 4(L)(4)(10)(A) OF THE ACT OF DECEMBER 5, <--
13 1936 (2ND SP.SESS., 1937 P.L.2897, NO.1), KNOWN AS THE
14 UNEMPLOYMENT COMPENSATION LAW, IS AMENDED TO READ:

15 SECTION 4. DEFINITIONS.--THE FOLLOWING WORDS AND PHRASES, AS
16 USED IN THIS ACT, SHALL HAVE THE FOLLOWING MEANINGS, UNLESS THE
17 CONTEXT CLEARLY REQUIRES OTHERWISE.

18 * * *

19 (L) * * *

20 (4) THE WORD "EMPLOYMENT" SHALL NOT INCLUDE--

21 * * *

22 (10) (A) SERVICE PERFORMED IN ANY CALENDAR QUARTER IN THE
23 EMPLOY OF AN ORGANIZATION EXEMPT FROM INCOME TAX UNDER SECTION
24 501(A) OF THE FEDERAL INTERNAL REVENUE CODE OF 1954, AS AMENDED,
25 (OTHER THAN AN ORGANIZATION DESCRIBED IN SECTION 401(A) OF SAID
26 CODE) OR UNDER SECTION 521 OF SAID CODE, IF THE REMUNERATION FOR
27 SUCH SERVICE IS LESS THAN FIFTY DOLLARS; OR

28 * * *

29 SECTION 2. SECTION 301 OF THE ACT IS AMENDED BY ADDING A
30 SUBSECTION TO READ:

1 SECTION 301. CONTRIBUTIONS BY EMPLOYERS AND EMPLOYEES;
2 SUCCESSORS-IN-INTEREST; APPEALS.--

3 * * *

4 (I.1) FOR PURPOSES OF DETERMINING WHETHER OR NOT AN EMPLOYER
5 HAS PAID CONTRIBUTIONS IN ORDER TO BE ELIGIBLE FOR CONSIDERATION
6 FOR AN ADJUSTED RATE, AN EMPLOYER WHO HAS CEASED PAYING WAGES
7 DUE TO TEMPORARY CESSATION OF OPERATIONS AS A RESULT OF THE
8 GOVERNOR'S COVID-19 DECLARATION OF DISASTER EMERGENCY, AT ANY
9 TIME AFTER THE SIXTH DAY OF MARCH, TWO THOUSAND AND TWENTY, AND
10 PRIOR TO THE FIRST DAY OF JULY, TWO THOUSAND AND TWENTY-ONE,
11 SHALL BE DEEMED TO HAVE PAID CONTRIBUTIONS UNDER THIS ACT DURING
12 FISCAL YEAR TWO THOUSAND AND TWENTY-ONE: PROVIDED, THAT THE
13 EMPLOYER HAS ACTUALLY PAID CONTRIBUTIONS UNDER THIS ACT FOR ONE
14 OR MORE QUARTERS IN EITHER THE FISCAL YEAR ENDING ON THE
15 THIRTIETH DAY OF JUNE, TWO THOUSAND AND TWENTY-ONE, OR IN THE
16 IMMEDIATELY PRECEDING FISCAL YEAR ENDING ON THE THIRTIETH DAY OF
17 JUNE, TWO THOUSAND AND TWENTY.

18 * * *

19 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.