UNEMPLOYMENT COMPENSATION INFORMATION FOR REIMBURSABLE ELIGIBLE EMPLOYERS

OFFICE OF UC TAX SERVICES

www.state.pa.us
PA Keyword: unemployment

THE INFORMATION IN THIS PAMPHLET IS DESIGNED TO INFORM EMPLOYERS OF THEIR RIGHTS AND RESPONSIBILITIES UNDER THE PENNSYLVANIA UNEMPLOYMENT COMPENSATION LAW. STATEMENTS IN THIS PAMPHLET ARE INTENDED FOR GENERAL INFORMATION ONLY AND ARE NOT TO BE CONSTRUED AS LEGAL INTERPRETATIONS OF THE LAW OR OF THE UNEMPLOYMENT COMPENSATION REGULATIONS.

Auxiliary aids and services are available upon request to individuals with disabilities.
Equal Opportunity Employer/Program

UCP-16 REV 7-06
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The purpose of this pamphlet is to provide general information regarding the two methods by which Pennsylvania employers eligible for reimbursable status may finance state Unemployment Compensation (UC) coverage for their employees, and includes related benefit information. Three types of employers are eligible for reimbursable status:

- Article X (Commonwealth Agency (State) accounts),
- Article XI (Internal Revenue Code Section 501(c)(3) non-profits) and
- Article XII (Political subdivisions).

The two methods of financing UC coverage are explained in detail starting on page 7.

UC Information

The UC program provides an income to people who become unemployed through no fault of their own. UC benefits are paid to individuals who are financially eligible, able and available for suitable work, and continue to be unemployed. The employer’s financial responsibility for UC benefits paid to eligible claimants is based on their selected method of financing UC coverage. (See page 7, UC Financing Methods.)

The primary funding sources for benefits are the employer contribution (tax) and the employer repayment of UC benefit charges in lieu of contributions. The secondary funding source for benefits is the employee contribution (tax). These funding sources provide the means to pay benefits from the UC Trust Fund (Fund). The Federal Unemployment Tax Act (FUTA) pays for the program administration and the federal share of extended benefits, when applicable.

The PA UC Law (Law) is codified at 43 P.S. §751 et seq. and can be found on our Web site at www.state.pa.us, PA Keyword: unemployment.

GENERAL INFORMATION

Registration

The commonwealth of Pennsylvania (commonwealth) uses Form PA-100, Pennsylvania Enterprise Registration Form and Instructions, to register an enterprise for certain services and taxes administered by the Department of Labor and Industry (L&I) and the Department of Revenue (DOR). An enterprise is defined as any individual or organization that is subject to the laws of the
commonwealth including but not limited to a sole proprietorship, partnership, corporation, association, limited liability company (LLC), and restricted professional company (RPC). All enterprises that register with the commonwealth will be assigned an enterprise number.

All enterprises providing employment to one or more workers covered under the Law are required to register for UC purposes. The information supplied on Form PA-100 provides the basis for determining whether such employment is covered under the Law.

To download Form PA-100 or register online, log on to www.paopenforbusiness.state.pa.us. If you do not have access to the Internet, a paper Form PA-100 can be obtained by:

- Calling DOR at 1-888-362-2050,
- Contacting a DOR local office in the blue pages of your phone book or
- Contacting a Field Accounting Service (FAS) office listed on page 24 of this pamphlet.

The paper Form PA-100 should be completed and returned to the Department of Revenue, Bureau of Business Trust Fund Taxes, Dept. 280901, Harrisburg, PA 17128-0901.

**UC Account Numbers**

When registering, enterprises indicating UC covered employment will be issued a UC account number. This account number should be used in all employer filings and correspondence with L&I.

**Department Operations**

Various organizations of L&I administer the UC program:

- Office of UC Service Centers (OUCSC) maintains a statewide system to take and process claims for UC benefits and determines benefit eligibility.
- Bureau of UC Benefits and Allowances (BUCBA) has responsibility for UC benefit payments. Additionally, BUCBA allocates benefits chargeable to the employers’ account.
- Office of UC Tax Services (UCTS) ensures employers’ compliance with the Law. UCTS maintains a statewide network of FAS offices to serve the employer community.
- Unemployment Compensation Board of Review (UCBR) has responsibility for holding hearings for appealed determinations issued by OUCSC.
Additionally, L&I partners with Pennsylvania CareerLink in a cooperative effort to provide one-stop delivery of career services to job seekers, employers and other interested individuals. Additional information on Pennsylvania CareerLink is found on page 20.

Retention of Employer Records

All employers, whether or not liable for payment of contributions under the Law, must maintain records that can be made available upon request for review by L&I. These records include but are not limited to employment and payroll records, supporting evidence, cash books, journals, ledgers and corporate minutes (43 P.S. §766).

Records must be retained for at least four years after contributions relating to such records have been paid (except daily attendance records, which need not be retained for more than two years). Records must be maintained at the place of employment or at a central location and must be available for inspection or audit.

Reporting Information

Reports to be filed

All employers subject to the Law are required to file quarterly wage information on PA Form UC-2, Employer’s Report for Unemployment Compensation, and the accompanying PA Form UC-2A, Employer’s Quarterly Report of Wages Paid to Each Employee, and remit any applicable contributions as follows:

<table>
<thead>
<tr>
<th>Wages paid in:</th>
<th>Report is due by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st quarter (January, February, March)</td>
<td>April 30</td>
</tr>
<tr>
<td>2nd quarter (April, May, June)</td>
<td>July 31</td>
</tr>
<tr>
<td>3rd quarter (July, August, September)</td>
<td>October 31</td>
</tr>
<tr>
<td>4th quarter (October, November, December)</td>
<td>January 31</td>
</tr>
</tbody>
</table>

Generally, UCTS will mail PA Forms UC-2/2A to the address of record for employers registered in our database at the end of the calendar quarter. However, employers are responsible for filing quarterly wage information and remitting contributions even if PA Forms UC-2/2A are not received. If an employer does not receive PA Forms UC-2/2A two weeks before the report due date, they should contact the nearest FAS office. Out-of-state employers should contact the Status Determinations Unit. Information to contact FAS or Status Determinations Unit is available on page 24 of this pamphlet.
Filing UC reports by Internet

All employers can file their PA Form UC-2 and/or PA Form UC-2A with electronic payment via the Internet. Visit Pennsylvania’s business tax site at www.etides.state.pa.us for more information. Questions concerning filing Internet UC reports can be sent via e-mail to UCTides@state.pa.us.

Complete Filing History

PA Form UC-2/2A report must be filed each quarter, unless the employer has notified L&I that employment subject to the provisions of the Law has ceased and further employment is not anticipated. If gross and/or taxable wages - as applicable to the employer’s method of financing UC coverage as explained on page 7 - were not paid in a particular quarter, a PA Form UC-2/2A still must be filed to ensure a complete filing record. In this circumstance, a zero (0) or “none” should be entered in the appropriate line item on the report. Failure to file all required reports will result in the issuance of a delinquency notice(s) to the employer. If unresolved, L&I also may initiate recourse as described under “Enforcement Remedies” on page 6.

Employee Contributions (Withholding Taxes)

Employee contributions, which may also be referred to as “employee withholding,” is a tax on total gross wages of employees, as provided under Section 301.4 of the Law (43 P.S. §782.4). This tax is triggered “off” or “on” for each calendar year, depending on the solvency of the Fund.

In order to maintain Fund solvency, the Secretary of L&I is required to annually measure the fiscal condition of the Fund, in accordance with the formula prescribed under Sections 301.7 and 301.8 of the Law (43 P.S. §782.7 and 782.8). If the ratio between the Fund balance and the average annual benefit costs dips below specified thresholds, a tax on the gross wages of employees will be in effect (trigger “on”) at the rate corresponding to the schedule provided within the Law. The trigger determination (or “mechanism”) is further described in the informational publication UCP-36, Employer’s Reference Guide to Unemployment Compensation, and on our Web site. Please refer to page 21 for a summary of resources and instructions to obtain additional information or assistance.

When triggered “on,” ALL PA UC liable employers are required to withhold the appropriate tax from the gross wages paid to their PA employees. This tax is due from the employee and is collected by the employer. These payroll deductions are held in trust by the employer and remitted to L&I with the PA Forms UC-2/2A. There is no wage limit, neither a minimum nor a maximum, associated with employee contributions.
Employee contributions are not used in the determination of the experience tax rate of an employer financing UC liability under the contributory method, although failure to file or submit the employee tax may increase a contributory employer’s tax rate by 3%.

The employee contributions (withholding) for PA UC purposes should not be confused with the Personal Income Tax (PIT) administered by DOR and commonly referred to as “employer withholding.” Further information regarding PIT is available on the DOR Web site at www.revenue.state.pa.us or by telephone at 717-787-1064.

The employee contributions is further described in the informational publication UCP-25, *PA Employee UC Withholding Contributions*, and on our Web site. Please refer to page 21 for a summary of resources and instructions to obtain additional information or assistance.

**Interest and Penalties**

**Interest on late payments**

Interest will be assessed on payments remitted subsequent to the date such payments are due, in accordance with Section 308 of the Law (43 P.S. §788). The monthly interest rate is the greater of .75% or one-twelfth of the annual rate determined by the Secretary of DOR.

**Penalty for reports filed late**

A penalty will be assessed for each late filed quarterly report (PA Forms UC-2/2A). The penalty assessed will be 10% of the total contributions payable for the quarter, with a minimum of $25.00 and a maximum of $250.00 under Section 206(d) of the Law (43 P.S. §766).

**Penalty for failure to file on magnetic media**

L&I requires employers with 250 or more wage entries to file the wage detail each quarter by magnetic media. Failure to comply with this reporting requirement will result in a penalty of $250 per quarter of noncompliance.

**Penalty for dishonored remittance**

A penalty will be assessed for a dishonored remittance. The penalty assessed will be the face value of the remittance, up to a maximum of $100.00, with a minimum of $10.00 per occurrence under Section 313 of the Law (43 P.S. §793).
Enforcement Remedies

Criminal Prosecution

Under Section 802 of the Law (43 P.S. §872), any employer or any officer or agent of an employer who makes a false statement, who knowingly fails to disclose material facts, or who willfully fails or refuses to pay contributions or to file quarterly reports may be prosecuted, and if convicted, shall be sentenced to pay a fine of not less than $100 nor more than $1,500 for each day of non-compliance or non-disclosure.

Civil Penalties

Under Section 802.1 of the Law (43 P.S. §872), civil penalties may be assessed for willful failure to permit the inspection of records, willful failure to file a report required under Section 315 of the Law (43 P.S. §795), willful misrepresentation of fact or failure to disclose a material fact on a report required under Section 315, willfully reporting wages on a UC account other than the UC account of the employer or willfully advising any person to engage in an act that is an offense under Section 802.1 of the Law. The maximum penalty for each offense is $10,000 or the total amount of contributions initially avoided as a result of the unlawful act or omission.

Filing of Liens for Non-Payment

Under Section 308.1 of the Law (43 P.S. §788.1), a lien may be filed for all unpaid amounts for both reimbursable and contributory employers.

Assignment of Delinquency Tax Rate

Under Section 301(a)(2) of the Law (43 P.S. §781), any contributory employer who has not filed all required tax reports and remitted payment of all corresponding amounts due thereon shall be assigned a delinquency tax rate. Additionally, under Section 301(a) (2.1), employers who have not filed all registration reports required by L&I shall be assigned a delinquency tax rate. (43 P.S. §781(a)(2.1)) The delinquency tax rate is three percent (3%) higher than the otherwise assignable basic tax rate.

Conversion from Reimbursable to Contributory

Under Section 1107(b) and 1202.5(b) of the Law (43 P.S. §907 and §912.5) employers who have elected the reimbursable method of financing UC coverage may be converted to the contributory method for failure to file all required PA Form UC-2/2A reports, remit amounts due, and/or provide collateral bond or deposit (if applicable), as outlined on page 11.
UC FINANCING METHODS

If employment is covered under the Law, employers are mandated to provide UC coverage for their employees. The Law provides two methods of financing UC coverage:

(1) **Contributory Method** – employers pay contributions (tax) based on a contribution rate and taxable wage base (currently $8,000) paid to each employee each calendar year. Contributory employers are eligible to request relief from UC benefits paid to claimants that are charged to the employer’s UC account (charges). Conceptually, this is a “shared risk” plan based on the individual employer’s history/experience with the UC Fund.

(2) **Reimbursable Method** – employers may elect, if qualified, to reimburse the Fund for the amount of UC benefits charged to their account and billed dollar-for-dollar on either a quarterly or monthly basis (see page 15). Under this method the employer is not eligible for relief from charges unless the employer has an approved election to participate in the relief from charges option under Section 213 of the Law described on page 17 of this pamphlet. Conceptually, this is a “self-insured” plan.

Article X employers must use the reimbursable method of financing UC coverage. Article XI and Article XII employers are liable as contributory employers unless they elect and are approved for the reimbursable method of financing.

**Comparison of Methods**

Contributory employers are liable for quarterly tax, which is based on their assigned UC tax rate and taxable wages.

An employer’s basic PA UC tax rate is derived from his employment history (referred to as “experience”) since the date the business became subject to the reporting provisions of the Law. The UC tax rate takes into consideration taxable wages reported, taxes paid, any benefits that are chargeable to the employer’s account, as well as other variables specific to the business. For more information about contributory tax rates, see UCP-36, *Employer’s Reference Guide to Unemployment Compensation*, and our Web site.

Contributory employers do not repay the Fund dollar-for-dollar immediately for UC benefits allocated to their account, because the risk of unemployment is spread over time.

A reimbursable employer is billed for the actual dollar value of all of the UC benefits allocated to wages it paid. Reimbursable employers repay the fund dollar-
for-dollar. The reimbursable liability in lieu of tax is invoiced and billed on a periodic basis when UC benefits are paid out. Reimbursable employers do not have a reserve account within the Fund. There is no actuarial payment plan to spread their risks of unemployment over time. They must pay the amount invoiced to them in a lump sum within 30 days of the invoice.

Contributory employers have the inherent right to request relief from benefit charges allocated to their account. For more information on relief from charges, see our pamphlet UCP-22, *Relief from Charges for Contributory Employers*, which is also available on our Web site.

Reimbursable employers are not eligible for relief from charges unless they have elected and have been approved to participate in the relief from charges option under Section 213. However, charges may be removed from a reimbursable employer’s account if the claimant is later found ineligible for the benefits they received.

If a reimbursable employer’s labor force is stable and secure, the invoice for actual benefits paid may be less than the amount that would otherwise be paid as tax and deposited in the reserve account. A financially responsible reimbursable employer may continue to invest and control the cash difference between actual benefits allocated to their account, and the tax that would otherwise be payable into the reserve fund.

Employers covered under Article XI and Article XII should consider the nature of their anticipated employment to determine whether to choose the reimbursable method of financing UC coverage. Employers should periodically review their employment history to determine whether UC costs can be better managed by a change in financing method. For more information, contact your local FAS office listed on page 24 of this pamphlet.

**Exempt Employment and Exempt Employers**

The Law provides that Article X and Article XII employers may have employees exempt from coverage, and that certain Article XI employers are exempt from liability. Unless an exemption applies, all employment is covered and all employers are subject to liability.

Examples of exempt employment and exempt employer liability by Article include but are not limited to the following:

(1) Services performed for Article X (43 P.S. §892) and Article XII (43 P.S. §911) employers by
   • elected officials,
• inmates of custodial or penal institutions who receive compensation for services rendered therein,
• students enrolled in a work-study program at a school, college or university,
• individuals appointed to serve in a major non-tenured policy-making or advisory position,
• members of the State National Guard or Air National Guard,
• department heads and members of boards and commissions, appointed by the Governor and
• temporary employees assisting in case of fire, storm, snow, earthquake, flood, or similar emergency.

(2) Services performed for Article XI (43 P.S. §902) employers under Section 4(l)(4)(8)(a) of the Law (43 P.S. §753) by employees of
• a church or convention of churches or
• an organization that is operated primarily for religious purposes and is operated, supervised, controlled or supported by a church or convention of churches.

All Articles X, XI, and XII employers may request to voluntarily elect PA UC tax coverage for the statutorily exempt services of their employees. This election is subject to the approval of L&I. If an otherwise liable employer provides both covered and exempt employment, they may voluntarily elect to cover and include the exempt employment. All services must be reported under the approved UC financing method. Questions regarding electing coverage for exempt employment or exempt employers should be directed to your FAS office located on page 24 of this pamphlet.

**Election and Duration of Reimbursable Status**

Article XI employers must submit a Form UC-1692, *Election or Re-election of Reimbursement – Nonprofit Organization*, along with a collateral bond or deposit, to UCTS within 30 days of becoming subject to UC coverage, or by December 1 in subsequent years.

Article XII employers must submit Form UC-1692A, *Election of Reimbursement – Political Subdivision*, within 30 days of becoming subject to UC coverage, or by December 1 in subsequent years. An Article XII political subdivision is not required to submit a collateral bond or deposit.

All elections are subject to the approval of L&I. An employer approved for reimbursable method must maintain that status for a period not less than two taxable years.
Collateral Bond or Deposit

Article XI employers with IRC Section 501(c)(3) status who elect reimbursable coverage must also submit a collateral bond or deposit with their application to UCTS. This collateral is security for employer UC payments due. The amount of collateral bond or deposit must be one percent (1%) of the employer’s most recent four calendar quarters of taxable wages prior to the effective date of election of reimbursable status. If the employer did not pay wages for this period, there are three alternative methods to establish the collateral amount:

(1) Estimate the number of employees to be hired over the first 12 months of operation. Multiply the number of employees by the $8000 taxable wage base, and then multiply the result by 1%.

(2) Estimate the number of employees to be hired over the first 12 months of operation. Multiply the number of employees by the anticipated annualized wage to be paid to each employee who will earn less than $8000. Additionally, multiply the number of employees who will earn the $8000 wage base. Multiply the combined result of the previous calculations by 1%. (This option can only be used if there is reasonable assurance of earnings of each employee.) or

(3) Allow UCTS to establish the amount of the collateral bond or deposit.

A collateral bond or deposit may consist of an original surety bond, official, certified or cashier’s check without an expiration date drawn on a Pennsylvania bank or a Pennsylvania Branch Bank only, or US Postal money order. Securities and negotiable instruments may be accepted under certain limited circumstances. All collateral bond or deposits will be periodically reviewed to ensure compliance with statutory requirements.

All bank guaranteed checks and US Postal money orders as outlined above will be made payable to the “Pennsylvania Unemployment Compensation Fund.”

The surety bond insures repayment for UC benefits paid to eligible claimants whose base year wages were paid during the period of the bond. The customary term of a surety bond is 48 months. A surety bond with the accompanying Power-of-Attorney must be issued by an approved bonding company. A surety bond cannot replace other forms of collateral unless the collateral to be replaced is held along with the bond for a period of 2½ years beyond the effective date of the bond.

If the collateral is cashed or liquidated to reimburse the UC fund for benefits paid, a replacement collateral is required if the reimbursable method of financing is to be continued.
**Employer Initiated Change of Financing Status**

Article XI and Article XII employers that elect reimbursable status must maintain that status for a period of not less than two taxable years. A reimbursable employer may elect to change to contributory status, but must maintain contributory status for a period of not less than one taxable year. A request to change to contributory status must be submitted in writing and received by UCTS no later than December 1, to be effective for the subsequent calendar year.

**UCTS Initiated Change of Reimbursable Financing Status**

UCTS may convert an Article XI and Article XII employer’s reimbursable election if the employer is delinquent for payment of invoices. The reimbursable election of an Article XI employer may also be converted if the employer has not complied with collateral or reporting requirements. The conversion from reimbursable to contributory status will be effective at the beginning of the next calendar year and is binding for that year and the following calendar year.

**UC BENEFIT CLAIM INFORMATION**

Any individual who is unemployed or underemployed through a reduction in hours may file a claim for benefits. However, every person who files a claim is not necessarily eligible for benefits. The following specific benefit eligibility requirements must be met before benefits can be paid:

- Financial eligibility,
- Valid separation from employment and
- Able and available for suitable work.

When an individual files a claim, the claimant’s social security number is used to identify wages reported by employers as paid during the claimant’s base year. The claimant’s eligibility to receive benefits is adjudicated by the Office of Unemployment Compensation Service Center (OUCSC). See page 22.
Financial Determination

The claimant’s base year is the first four of the last five completed calendar quarters prior to the quarter in which the claim was filed. The amount of wages received and the number of credit weeks earned during the base year are used to determine if the individual is financially eligible for benefits.
Form UC-44F(3), *Notice of Financial Determination*, is issued to the claimant and base year employer(s). The determination shows the wages reported by the claimant’s employer(s) for the base year period, the credit weeks reported, the financial eligibility code of the claim, and the amount of benefits the claimant may be entitled to receive. Disputes regarding information contained on Form UC-44F(3) must be timely appealed to OUCSC by the date specified on the notice.

**Initial Eligibility Determination**

Eligibility also will depend on a review of the reason(s) for the claimant’s unemployment and on whether the claimant meets all other eligibility requirements of the Law.

When an individual files a claim for benefits, Form UC-45/45A/785, *Employer’s Notice of Application – Request for Separation and Wage Information*, is sent to the separating employer(s) to obtain information regarding the separation. This form must be completed and returned to OUCSC within four business days. If an employer fails or refuses to respond to the separation inquiry, the claimant’s eligibility will be determined based on available information.

Information supplied by the employer will be reviewed to determine whether the claimant meets all of the non-financial requirements of the Law. A written determination will be provided where an eligibility issue has been found. Benefits may be denied if a claimant: (1) voluntarily quits without necessitous and compelling reason, (2) is discharged for willful misconduct connected with the work, (3) failed to submit to and/or pass a drug or alcohol test conducted pursuant to an employer’s established substance abuse policy, provided that the requested test is lawful and not in violation of an existing collective bargaining agreement, (4) is unable to work or unavailable for work, (5) has failed to accept suitable work when offered, (6) is involved in a labor dispute other than a lockout, (7) is receiving unemployment benefits from another state or the federal government; or (8) has failed to file claims for benefits in a timely manner. For further information in this area refer to UCP-41, *Unemployment Compensation Eligibility Issues*.

All forms requesting information must be returned to the address as shown on the form to promptly process a claim. Sending information to an address different from the address as shown on the form delays proper adjudication and may affect the employer by being denied relief from charges, thus causing an increased amount of compensation due.

A failure to provide separation information to OUCSC may result in a determination finding the claimant eligible for benefits, resulting in unnecessary charges to the employer’s UC account.
If a separating employer does not provide information regarding the separation to OUCSC, but does provide the information to Employers’ Charge (EC), the information is sent to OUCSC by EC. This delays the determination of eligibility, which allows a claimant to collect benefits to which he/she may not be entitled. It also delays the approval or denial on a request for relief from charges. EC cannot process a request for relief on a separating employer until OUCSC has issued a determination of eligibility on the separation and that determination becomes final after all appeal periods are exhausted.

This determination of eligibility may cause EC to deny the employer relief from charges in the current application if the employer is a base year employer. Additionally, the determination of eligibility based on this same separation may cause the employer to be denied relief from charges in any future application for benefits in which the employer is in the base year.

In cases where a claimant voluntarily terminates their employment, the burden of proof is on the claimant to show the existence of necessitous and compelling reason(s) for quitting. If the separation is due to alleged willful misconduct, the burden of proof is on the employer to prove that the claimant committed an act of willful misconduct in connection with the employment.

When a claimant has been denied benefits for either quitting their employment without cause or a necessitous and compelling reason or has been discharged for willful misconduct, the individual may purge the disqualification for benefits by earning at least six times the weekly benefit rate and having (1) a qualifying separation from subsequent employment or (2) continuing part-time employment.

**Continuing Eligibility**

If found to be eligible, a claimant may collect benefits during the benefit year that begins with the date of application (effective on the preceding Sunday) assigned to the claim and ends after 52 continuous calendar weeks (always a Saturday). A totally or partially unemployed claimant, who has met all eligibility requirements, is entitled to receive benefits until either the maximum amount of benefits is exhausted or the benefit year expires. A claimant may receive benefits for total and/or partial weeks of unemployment, but benefits are interrupted whenever total employment begins again.

Claimants can qualify for regular benefits equal to 16 or 26 times the weekly benefit amount. The duration of benefits is determined by the number of credit weeks in the base year. A “credit week” is a calendar week (Sunday through Saturday) in which the claimant earned no less than $50, regardless of when paid. A claimant with 18 or more credit weeks during the base year and who meets all other requirements of the Law, is eligible to receive 26 times the weekly benefit amount.
amount. Likewise, a claimant with 16 or 17 credit weeks in the base year may be eligible for 16 times the weekly benefit amount.

Claimants may be eligible for additional weeks of unemployment benefits under federal and/or state programs. The guidelines for these programs will be disseminated to employers and claimants if and when implemented.

**Statements and Invoices**

When a claimant is paid UC benefits, charges will be allocated to the employer(s) for whom the claimant worked during the claimant’s base year period.

If there is only one base year employer, the full amount of the UC benefits will be charged to the employer. If there is more than one base year employer, each employer account will be charged a percentage of the amount of benefits paid. This percentage is the proportion of wages paid by each employer during the claimant’s base year as compared to the total wages paid to the claimant by all employers during the same period. This percentage will be entered in the “Percent Charge” block on Form UC-44F(3), *Notice of Financial Determination*.

Article XI employers with reimbursable status will receive monthly invoices for benefits paid during the previous month on Form UC-150, *Notice of Amount Due for Compensation Paid*, and the accompanying Form UC-1663, *Notice of Reimbursable Amount Due*. Article X and Article XII employers with reimbursable status will receive quarterly Form UC-150 and Form UC-1663 and supplemented by monthly Form UC-640, *Monthly Notice of Compensation Charged*. Reimbursable employers may elect to receive charge information in alternate medium using Form UC-155, *Request to Receive Form UC-150 by an Alternate Medium*.

Form UC-150 indicates the percentage of charge, the week ending dates for which benefits were paid, and the identity of each claimant receiving benefits. Any discrepancies should be reported to UCTS as a protest within 30 days. Even if a protest is filed, the entire amount of the bill must be paid within 30 days. Past due amounts accrue interest until payment is made.

**Dependent’s Allowance**

A claimant who is eligible for benefits may receive an additional $5 weekly for a dependent spouse plus $3 weekly for one dependent child. If there is no dependent spouse, two dependent children may be claimed ($5 for the first child and $3 for the second child) but $8 is the maximum, per week, a claimant may receive in dependent’s allowance. The maximum number of weeks that the dependent’s allowance may be paid is equal to the number of benefit weeks to which the
claimant is entitled (either 16 or 26). Reimbursable employers are also charged their percent of the dependent’s allowance paid.

**Ineligibility for Continued Claims**

A claimant is ineligible for compensation for any week in which their unemployment is due to failure, without good cause, either to register for suitable work or to accept suitable work when offered by an employer, provided that the employer notifies OUCSC of the offer to the potential employee. If a claimant fails to accept an offer of suitable, full time work to pursue seasonal or part-time employment, the claimant will be disqualified from receiving benefits.

The work offer may be made in writing, in which case a copy must be sent to OUCSC **within seven working days** after the mailing of the offer. If the employer makes a verbal work offer, the employer must provide OUCSC with a detailed description of the offer **within seven working days** after such offer is made. Both written and verbal offers of employment must include: (1) the rate of pay and unit of work, or period of time which such rate represents; (2) the scheduled working hours during each day of the week; (3) the location of the work; (4) a description of the duties; and (5) any unusual requirements or conditions of work.

When work is offered by the employer and the claimant is not required to accept the offer under the terms of a labor-management contract or agreement, or under an established employer plan, program or policy, the claimant cannot be denied benefits. In addition, a claimant may refuse suitable work if the individual is in training approved under the provisions of the Trade Act of 1974.

**Back Pay Awards**

Employers who enter into back pay awards to make an employee whole (not a settlement agreement) are subject to UC taxability of these payments and are reportable in the quarter when paid. Claimants and employers must also advise OUCSC of the receipt of back pay awards received for the same time period that benefits were paid.

Any employer who deducts UC benefits from a claimant’s back pay award is liable to pay into the Fund an amount equal to the amount of such deduction and report the payments as wages in the quarter paid.
The Right to Appeal

Eligibility and Financial Determinations

The claimant or the employer may file an appeal of a claimant’s initial eligibility determination. A determination becomes final 15 days after issuance, unless appealed.

All appeals must be in writing. You may use a Petition for Appeal form, a letter, or e-mail to appeal. Forms for filing an appeal may be obtained at the nearest OUCSC. Regardless of the format you choose, your appeal must include the name and address of the claimant, the social security number of the claimant, the date of the determination being appealed, the reason for the appeal, and the name and address of the individual filing the appeal. If you use a Petition for Appeal form or a letter to appeal, you may file your appeal by mail, common carrier or fax, or by personal delivery to any CareerLink office. If you wish to appeal by e-mail, forward your appeal information to OUCSC-UC- Appeals@state.pa.us. Warning: information submitted by e-mail is not secure. If an appeal is filed, a hearing will be conducted by a UC referee.

Should either the employer or the claimant disagree with the referee’s decision, they may file a further appeal with the Unemployment Compensation Board of Review (Board). The appeal must be filed within 15 days of the referee’s decision. Reconsideration of the Board’s decision may be requested within 15 days of the Board’s decision. In addition, the decision of the Board may be appealed to Commonwealth Court. The appeal must be filed with the Prothonotary of the Commonwealth Court within 30 days of the mailing date of the Board’s decision. Options for additional appellate review should be discussed with an attorney. For further information on Appeals, refer to UCP-18, Unemployment Compensation Appeals Information.

RELIEF FROM CHARGES FOR ELIGIBLE REIMBURSABLE EMPLOYERS

Option for Relief From Charges

Under Section 213, which became effective January 1, 2003, reimbursable employers are provided the opportunity to receive relief from charges in accordance with Section 302(a) of the Law by paying a non-refundable solvency fee to the Fund (43 P.S. §771).

REIMBURSABLE EMPLOYERS ARE NOT REQUIRED TO PARTICIPATE IN THE RELIEF FROM CHARGES OPTION. PARTICIPATION IS VOLUNTARY.
All employers financing UC coverage under the reimbursable method will receive notification towards the end of each calendar year to exercise an option to elect relief from charges for the subsequent calendar year. To be eligible to elect this option, a reimbursable employer must:

- Pay a non-refundable solvency fee as assessed by UCTS for the applicable calendar year. The solvency fee must be paid no later than thirty (30) days from the date on the solvency fee notice sent to the employer by UCTS and

- File all required quarterly tax reports through the second quarter of the calendar year preceding the year of election.

The yearly notification will include the amount of the solvency fee due, which is calculated by multiplying the predetermined solvency fee rate by the employer’s gross wages for the four consecutive calendar quarters ending June 30 of the preceding calendar year. A minimum solvency fee of $25.00 must be paid if the employer’s total gross wages multiplied by the solvency fee rate results in an amount that is less than $25.00. The solvency fee rate is periodically re-determined in accordance with Section 213 of the PA UC Law.

**Benefit Payments Eligible for Relief From Charges**

If the reimbursable employer’s election has been approved by UCTS, the employer may request relief from charges for any benefits chargeable to the employer’s account, regardless of when benefits or wages are paid, on applications for benefits that are effective within the calendar year for which the solvency fee is paid.

Section 302 of the Law (43 P.S.§ 782), provides that employers may request relief from certain benefit charges. Upon receipt of a timely request, L&I can grant relief from charges for UC benefits that are paid to a claimant who:

- Quit work for the employer without good cause attributable to the employment,

- Was discharged by the employer for willful misconduct,

- Was separated from the employer for reasons that involve fault on the part of the claimant,

- Was discharged or temporarily suspended by the employer for failure to submit and/or pass a drug/alcohol test conducted pursuant to an established substance abuse policy,
Is still working for the employer in a part-time job that is continuing without material change and was separated from another base year employer or

Was separated from the employer due to a cessation of business of 18 months or less caused by a disaster. A disaster is defined as a fire, flood, or other physical occurrence beyond the employer’s control, caused naturally or accidentally.

**Procedure to Request Relief From Charges**

A base year reimbursable employer electing and being approved to participate in the relief from charges option under Section 213 will receive Form UC-44FR, *Request for Relief From Charges*, with a Form UC-44F(3), *Notice of Financial Determination* when a former employee files an application for unemployment compensation. The claimant’s base year employer(s) must file a timely request for relief from charges within 15 days from the date of determination of the claimant’s financial eligibility. Employers will not receive another Form UC-44FR if the claimant purges a disqualification during the benefit year. Therefore, filing for relief at the earliest possible date can prevent assessment of charges if a claimant later purges the disqualification. A subsequent separation from a base year employer for whom the claimant worked during the base year, may request relief from charges within 30 days after the employee was separated from that subsequent separation. If these deadlines are missed, a late request for relief from charges may still be filed, but will be effective 15 days after the postmark/fax date of the relief from charges request. A request for relief from charges must be made in writing to the Employers’ Charge Section, PO Box 67504, Harrisburg, PA 17106-7504.

All requests for relief from charges must be sent directly to Employers’ Charge (EC). EC adjudicates requests for relief from charges based on the claimant’s separation from a base year employer. The approval or denial of the request for relief from charges affects a contributory employer’s contribution rate. Similarly, approval or denial of the request for relief from charges affects the amount of compensation due for a reimbursable employer.

A base year employer may obtain relief from charges for benefits paid to a claimant if the claimant’s most recent separation from that employer was due to leaving employment without good cause attributable to his/her employment or the claimant was fired for willful misconduct in connection with the employment. A part-time employer may request relief from charges for benefits paid to a claimant who has been separated from another base year full or part-time job, if the claimant’s part-time work for that employer continues without material change. Employers are required to prove they qualify for relief from charges in any of the above situations.
When unemployment is due to a cessation of business by a disaster, contributory and reimbursable employers who have elected and been approved to participate in the relief from charges option under Section 213 may be granted relief from charges of UC benefit costs for up to eighteen months based on a fire, flood, or other physical occurrence, beyond the employer’s control, caused naturally or accidentally.

To request disaster-related relief from charges an employer should include the following information in a letter along with the completed Form UC44-FR.

- The specific disaster situation,
- The date that the disaster occurred,
- Where the disaster occurred (to indicate whether or not it affected the employer’s own place of business) and
- A brief description of the disaster, which forced the suspension of business activity.

A request for relief from charges is different from an appeal on a claimant’s eligibility and must be filed separately.

An approval for relief from charges will not stop the payment of benefits to the claimant, but the benefits will not be charged against the employer. If relief is granted, any charges accrued will be credited to the employer.

A reimbursable base year employer will also be charged for benefits paid to a claimant if the claimant is employed part-time. The Law allows a claimant to earn part-time wages of up to 40% of their weekly benefit rate before benefits are reduced. If benefits are attributable to service with the reimbursable employer in the claimant’s base year, the reimbursable employer will be charged for the benefits in proportion to the base year wages paid to the claimant by the reimbursable employer.

Additional Information

In addition to administering a system for paying benefits and collecting contributions, L&I partners with Pennsylvania CareerLink to match individuals looking for work with available jobs, providing employers with access to job-ready applicants.

Pennsylvania CareerLink offers individuals a wide range of services including interviewing, assessment, testing, screening and job referral. A list of individuals actively seeking jobs, along with a listing of jobs available in the area, is maintained in each Pennsylvania CareerLink. Job seekers review lists of job openings and
discuss with trained interviewers the job(s) for which they believe they are qualified. The interviewer then assesses the applicant’s qualifications for the job(s). Only those applicants who meet the employer’s legal and bona fide requirements are scheduled for an interview. It is the employer who makes the selection.

By using the Pennsylvania CareerLink, the time and expense of directly interviewing and screening large numbers of applicants can be avoided. Recruitment and screening can be done at the site of a new business, in the employer’s establishment or in the Pennsylvania CareerLink, whichever is preferred. Pennsylvania CareerLink can also provide information regarding contribution credits for employers who hire certain qualified individuals.

Employers interested in Pennsylvania CareerLink programs and services should contact the nearest Pennsylvania CareerLink office at the telephone number listed in the blue pages of the telephone directory.

**Assistance and Information**

Auxiliary aids and services are available upon request to individuals with disabilities.

Information regarding the contribution or coverage provisions of the Law can be provided by the nearest FAS office listed at the back of this pamphlet or by contacting:

Office of UC Tax Services  
704 Labor and Industry Building  
Seventh & Forster Streets  
Harrisburg, PA 17121-0001  
Telephone No. (717) 787-6072  
or Toll Free 1-866-403-6163

General questions concerning benefits should be directed to:

UI Adjudication Services  
601 Labor & Industry Building  
Seventh & Forster Streets  
Harrisburg, PA  17121-0001  
Telephone No. (717) 787-5488
Employers requesting information regarding benefit charges should contact:

Employers’ Charge Section  
P.O. Box 67504  
Harrisburg, PA 17121-7504  
Telephone No. (717) 787-4677

To report UC fraud, telephone the toll free UC Fraud Hotline, 1-800-692-7469.

Employers may telephone OUCSC toll free number 1-866-223-4718 to obtain information regarding claim or appeal issues as well as general UC benefits information.

**Discrimination Prohibited**

L&I is an Equal Opportunity Employer/Program. The federal and state legal guidelines governing L&I’s operation of the Pennsylvania Unemployment Compensation Program mandate equitable, non-discriminatory treatment of all employers, workers and claimants seeking services or assistance under the program. No person dealing with L&I in these respects will be discriminated against on the basis of race, color, religion, gender, age, national origin, disability, political affiliation or belief; and against any beneficiary of programs financially assisted under Title I of the Workforce Investment Act of 1998 (WIA), on the basis of the beneficiary’s citizenship/status as a lawfully admitted immigrant authorized to work in the United States, or his or her participation in any WIA Title I-financially assisted program or activity.

All UC program operations must be conducted in compliance with L&I’s equal opportunity policy. Anyone who believes they have been treated in a discriminatory manner with respect to services being sought or rendered under the UC program, should bring the complaint to the attention of:

Office of Equal Opportunity  
514 Labor and Industry Building  
Seventh & Forster Streets  
Harrisburg, PA 17121-0019  
Telephone No. (717) 787-1182/ toll free 1-800-622-5422  
TDD/TTY 1-800-654-5988 Relay: 711
# Reimbursable Eligible Employers at a Glance (*)

<table>
<thead>
<tr>
<th>UC Law</th>
<th>Article X</th>
<th>Article XI</th>
<th>Article XII</th>
</tr>
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<tbody>
<tr>
<td>Section 1001-1003 43 P.S.§891-893</td>
<td>501(c)(3) Non-Profits</td>
<td>Contributory with a choice of Reimbursable</td>
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<td>43 P.S.§901-910</td>
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<td>43 P.S.§911-914</td>
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<tr>
<th>Employer Type Description</th>
<th>Commonwealth Agency (State) Accounts</th>
<th>501(c)(3) Non-Profits</th>
<th>Political Subdivisions</th>
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<td>UC Tax Financing Options</td>
<td>Reimbursable Only</td>
<td>Contributory with a choice of Reimbursable</td>
<td>Contributory with a choice of Reimbursable</td>
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<td>Collateral Bond or Deposit Required</td>
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<td>Yes</td>
<td>No</td>
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<td>Request for Relief from Charges (UC-44FR)**</td>
<td>Issued with every new financial determination</td>
<td>Issued with every new financial determination</td>
<td>Issued with every new financial determination</td>
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<td>15 days from mailing date</td>
<td>15 days from mailing date</td>
<td>15 days from mailing date</td>
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<td>Reimbursable Billing Form and Billing Cycle</td>
<td>UC-150 Quarterly</td>
<td>UC-150 Monthly</td>
<td>UC-150 Quarterly</td>
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<td>30 days UCTS</td>
<td>30 days UCTS</td>
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<td>Notification Form and Cycle</td>
<td>UC-640 Monthly</td>
<td>Not issued</td>
<td>UC-640 Monthly</td>
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<td>UC-640 “Protest” Period</td>
<td>90 days</td>
<td>Not applicable</td>
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<tr>
<td>Liability for Extended Benefits 43 P.S.§811-818</td>
<td>All regular benefits and full extended benefits</td>
<td>All regular benefits and one half extended benefits</td>
<td>All regular benefits and full extended benefits</td>
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<tr>
<td>Section 213 Eligible 43 P.S.§772</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
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</table>

(*) Assume enterprise has elected and been approved for Reimbursable status or Reimbursable status is required

(**) Applies only to those reimbursable employers with an approved election under Section 213
<table>
<thead>
<tr>
<th>City</th>
<th>Zip Code</th>
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<th>Area Code</th>
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<tr>
<td>Allentown</td>
<td>18102</td>
<td>1 S. Second Street, Suite 400</td>
<td>610</td>
<td>821-6559</td>
</tr>
<tr>
<td>Altoona</td>
<td>16601</td>
<td>3303 Pleasant Valley Blvd.</td>
<td>814</td>
<td>946-6991</td>
</tr>
<tr>
<td>Beaver Falls</td>
<td>15010</td>
<td>2103 Ninth Avenue</td>
<td>724</td>
<td>846-8803</td>
</tr>
<tr>
<td>Bristol</td>
<td>19007</td>
<td>1250 Rodgers Road</td>
<td>215</td>
<td>781-3217</td>
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<tr>
<td>Carlisle</td>
<td>17015</td>
<td>1 Alexandra Court</td>
<td>717</td>
<td>249-8211</td>
</tr>
<tr>
<td>Chambersburg</td>
<td>17201</td>
<td>600 Norland Avenue, Suite 7</td>
<td>717</td>
<td>264-7192</td>
</tr>
<tr>
<td>Chester</td>
<td>19013</td>
<td>2nd Fl., Suite D</td>
<td>610</td>
<td>447-3290</td>
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<tr>
<td>Clearfield</td>
<td>16830</td>
<td>501 E. Market Street, Suite 6</td>
<td>814</td>
<td>765-0572</td>
</tr>
<tr>
<td>Erie</td>
<td>16501</td>
<td>1309 French Street</td>
<td>814</td>
<td>871-4381</td>
</tr>
<tr>
<td>Greensburg</td>
<td>15601</td>
<td>593 Sells Lane</td>
<td>724</td>
<td>832-5275</td>
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<td>Harrisburg*</td>
<td>17104</td>
<td>1171 S. Cameron Street</td>
<td>717</td>
<td>787-1700</td>
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<td>Johnstown</td>
<td>15901</td>
<td>200 Lincoln Street</td>
<td>814</td>
<td>533-2371</td>
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<tr>
<td>Lancaster</td>
<td>17603</td>
<td>1016 N. Charlotte St., Ste.109</td>
<td>717</td>
<td>299-7606</td>
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<tr>
<td>Malvern</td>
<td>19355</td>
<td>Century Plaza, 2nd Floor</td>
<td>610</td>
<td>647-3799</td>
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<tr>
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<td></td>
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<tr>
<td>Mercer</td>
<td>16137</td>
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<td>724</td>
<td>662-4007</td>
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<tr>
<td></td>
<td></td>
<td>Bldg 2, Suite 2A</td>
<td></td>
<td></td>
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<tr>
<td>Nanticoke</td>
<td>18634</td>
<td>40 E. Main Street</td>
<td>570</td>
<td>740-2440</td>
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<tr>
<td>Norristown</td>
<td>19401</td>
<td>1885 New Hope Street</td>
<td>610</td>
<td>270-1316</td>
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<tr>
<td></td>
<td></td>
<td>2nd Floor or 610</td>
<td></td>
<td>270-3450</td>
</tr>
<tr>
<td>Philadelphia</td>
<td>19123</td>
<td>444 N. Third St., 3rd Floor</td>
<td>215</td>
<td>560-3136</td>
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<tr>
<td></td>
<td></td>
<td>Suite 3B or 215</td>
<td></td>
<td>560-1828</td>
</tr>
<tr>
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<td>933 Penn Avenue, 2nd Floor</td>
<td>412</td>
<td>565-2400</td>
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<tr>
<td>Reading</td>
<td>19602</td>
<td>625 Cherry Street, Room 250</td>
<td>610</td>
<td>378-4395</td>
</tr>
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<td></td>
<td>378-4511</td>
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<td>Scranton</td>
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<td>570</td>
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<tr>
<td>Shamokin</td>
<td>17872</td>
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<tr>
<td>Tannersville</td>
<td>18372</td>
<td>Route 611, Merchants Plaza</td>
<td>570</td>
<td>620-2870</td>
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<tr>
<td></td>
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<tr>
<td>Uniontown</td>
<td>15401</td>
<td>140 North Beeson Street</td>
<td>724</td>
<td>439-7230</td>
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<td></td>
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<td>Washington</td>
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<td>Millcraft Center Suite 120</td>
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<td>223-4530</td>
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<td></td>
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<td>UL 90 W. Chestnut St.</td>
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<tr>
<td>Williamsport</td>
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<td>570</td>
<td>327-3525</td>
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<tr>
<td>York</td>
<td>17404</td>
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<td>717</td>
<td>767-7620</td>
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<td>Out of State</td>
<td>17121</td>
<td>Room 703, L&amp;I Building</td>
<td>717</td>
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<td>Status Det Unit</td>
<td>17106</td>
<td>PO Box 60849 Harrisburg, PA</td>
<td>717</td>
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<td>Magnetic Media</td>
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<td>PA Relay Center</td>
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*For Dauphin, Juniata, Lebanon, Mifflin and Perry counties only*