# **CHAPTER 65. EMPLOYEE PROVISIONS**

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#### Notes of Decisions

## School Employes

It is well settled that teachers and other school employees not working during term breaks who can reasonably expect to return are not entitled to unemployment compensation benefits. Therefore, the Board of Unemployment Compensation appropriately denied claimants' request for unemployment where budget constraints forced a cutback in the summer program, but where all claimants were offered jobs in the fall. Croft v. Unemployment Compensation Board of Review, 662 A.2d 24 (Pa. Comwlth. 1995).

# Subchapter A. [RESERVED]

Sec. 65.1. [Reserved].

# § 65.1. [Reserved].

# Source

The provisions of this § 65.1 adopted July 1, 1969; amended September 15, 1972, effective September 16, 1972, 2 Pa.B. 1731; reserved February 11, 2011, effective February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial pages (294837) and (294838).

# Subchapter B. PREREQUISITES FOR ELIGIBILITY

# ACTIVE SEARCH FOR WORK

C	~~

65.11. Active search for work.

65.12. [Reserved].

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## OFFERS OF SUITABLE WORK

65.21. [Reserved].

65.22. Applicable rules.

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# ACTIVE SEARCH FOR WORK

#### Notes of Decisions

Disqualification

A claimant may be disqualified from receiving compensation only for those amounts overpaid during those weeks in which the claimant's failure to disclose income from part-time employment affected the amount of her benefits. *Schaeffer v. Unemployment Compensation Board of Review*, 467 A.2d 67 (Pa. Cmwlth. 1983).

# § 65.11. Active search for work.

(a) *Definitions*. For purposes of this section and section 401(b) of the law (43 P. S. § 801(b)), the following words and phrases have the following meanings, unless the context clearly indicates otherwise:

*Employment service*—The state employment service established under 20 CFR Part 652 (relating to establishment and functioning of state employment services).

Pennsylvania CareerLink® system—The system of offices, personnel and resources, including the Commonwealth Workforce Development System or successor electronic resources, through which the Department provides services under the Wagner-Peyser Act (29 U.S.C.A. §§ 49—49l-2) and the Workforce Investment Act of 1998 (29 U.S.C.A. §§ 2801—2945) or similar or successor statutes

Register for employment search services—Provide information regarding education, work history and qualifications and other information required by the Department that is relevant to receipt of employment search services.

Similar positions—Positions that offer employment and wages similar to those the claimant had prior to his unemployment and which are within a 45-minute commuting distance.

- (b) *Initial procedures*. When a claimant files an application for benefits in accordance with § 65.41 (relating to filing methods), the Department will:
  - (1) Provide instructions to the claimant regarding the process to register for employment search services and post a resume in the Pennsylvania Career-Link® system.
  - (2) Advise the claimant of services provided by the Department and the Pennsylvania CareerLink® system.
  - (3) Provide a copy of the recommended work search record form to the claimant and advise the claimant that the form is available on the Department's web site.
- (c) Work registration. A claimant shall register for employment search services in the Pennsylvania CareerLink® system within 30 days after the claimant files his application for benefits. See section 401(b)(1)(i) of the law. If a claimant does not register for employment search services in the Pennsylvania CareerLink® system within 30 days after the claimant files his application for benefits, the claimant will be ineligible for compensation for any week that ends more than 30 days after the claimant files his application for benefits unless the claimant registers by Sunday of that week.
- (d) Weekly requirements. To be eligible for compensation for the third week of the benefit year for which a claim for compensation is filed and each week thereafter for which a claim for compensation is filed, a claimant shall do the following:

- (1) Engage in work search activities during the week in accordance with subsections (e) and (f).
- (2) Complete the recommended work search record form for the week or create a record of his work search activities during the week that contains the same information that would be required to complete the recommended form.
- (3) Retain the record for 2 years from the effective date of the application for benefits.
- (4) Produce the record for the Department's review at the times and in a manner as required by the Department.
- (e) Weekly work search activities.
- (1) A claimant shall apply for at least two positions during the week as follows:
  - (i) The claimant may limit his applications to similar positions. See section 401(b)(1)(iii) of the law. If a claimant chooses to limit his applications to similar positions and as a result of that limitation the claimant determines that he would be unable to apply for at least two positions during the week, the claimant shall do one or a combination of the following:
    - (A) The claimant shall apply for positions that would provide suitable work under section 4(t) of the law (43 P. S. § 753(t)) in order to apply for at least two positions during the week.
    - (B) The claimant shall engage in a work search activity in paragraph (4) instead of an application for a position so that the combined number of applications and work search activities during the week is at least two, determined before the application of paragraph (4).
  - (ii) The claimant may apply for positions that would provide suitable work under section 4(t) of the law.
- (2) For purposes of paragraph (1), a claimant may apply for a position in the following ways:
  - (i) In person.
  - (ii) By mail, phone or electronic transmission.
  - (iii) By submitting a job application or resume to the employer.
  - (iv) By following a hiring procedure established by the employer.
- (3) A repeated application for the same position does not satisfy the requirements of paragraph (1) unless there is a reasonable basis to believe that the employer's hiring circumstances have changed.
- (4) In addition to the requirements of paragraph (1), the claimant shall do at least one of the following during the week:
  - (i) Attend a job fair.
  - (ii) Search positions posted on the Pennsylvania CareerLink® system or Internet job banks.
  - (iii) Post a resume in the Pennsylvania CareerLink® system or other resume posting service.
  - (iv) Contact colleagues, former coworkers or other individuals in similar professions or occupations to make known the claimant's availability for employment or obtain information about available positions, prospective employers or other employment opportunities.
  - (v) Utilize an employment agency, employment registry or school placement service.
    - (vi) Take a civil service test or other pre-employment test.

- (vii) Participate in a program or activity offered through the Pennsylvania CareerLink® system.
  - (5) If a claimant applies for more than the minimum number of positions under paragraph (1), the additional application may substitute for a work search activity under paragraph (4).
  - (f) Alternative requirements and waiver.
  - (1) Work search activities under subsection (e) are not required for a week if any of the following apply:
    - (i) The claimant meets all of the following:
    - (A) Is a member of a union that has a hiring hall or the claimant is registered with a hiring hall.
      - (B) Is required to obtain employment through the hiring hall.
    - (C) Fulfills the requirements to maintain eligibility for referral by the hiring hall during the week.
    - (ii) The claimant actively participates during the week in a program or activity approved by the Department as an acceptable work search alternative.
  - (2) If a claimant works part time during a week and earns in excess of the claimant's partial benefit credit as defined in section 4(m.3) of the law, the following apply:
  - (i) The claimant shall satisfy the requirements of subsection (e)(1) by applying for one position during the week.
  - (ii) The claimant will not be required to satisfy the requirements of subsection (e)(4) during the week.
  - (3) If a claimant is interviewed for a position by an employer or an employer representative, the interview may substitute for an application for a position for purposes of subsection (e)(1) or may substitute for a work search activity for purposes of subsection (e)(4) for the week in which the interview occurs.
  - (4) For purposes of subsection (c), if a claimant's labor market is located outside of this Commonwealth the claimant shall register for employment search services with the employment service that serves the claimant's labor market.
  - (5) Notwithstanding any other provision of this section, the Department may determine that a claimant has satisfied the requirements of section 401(b) of the law if the claimant's work search efforts include actions comparable to traditional actions in the claimant's trade or occupation by which jobs have been found by others in the community and labor market in which the claimant is seeking employment. See section 401(b)(3) of the law.
  - (6) The Department may waive or alter the requirements of this section or section 401(b) of the law in cases or situations with respect to which the Secretary finds that compliance with these requirements would be oppressive or which would be inconsistent with the purposes of the law. See section 401(b)(6) of the law. A claimant may submit a request to the Department to waive or alter the requirements of this section or section 401(b) of the law. The claimant may complete and submit the recommended waiver request form available on the Department's web site or submit a written request that contains the same information that would be required to complete the recommended form.

- (g) Applicability.
  - (1) This section does not apply:
    - (i) As provided in section 401(b)(4) and (5) of the law.
  - (ii) To a week in which a claimant is in training with the approval of the Secretary.
  - (iii) To a week in which a claimant is participating in a work sharing plan under Article XIII of the law (43 P. S. §§ 916.1—916.13).
  - (2) For purposes of section 401(b)(5) of the law:
  - (i) A claimant is advised by the employer of the date on which he will return to work only if both of the following conditions are satisfied:
    - (A) The employer designates a specific recall date and notifies the claimant of the recall date in writing.
      - (B) The employer's designation of a recall date is bona fide.
  - (ii) Section 401(b)(5) of the law does not apply to a week following the week in which either of the following occur:
    - (A) The designated recall date is rescinded by the employer or is rescinded in fact.
      - (B) The designated recall date has passed.
- (3) The requirement in section 401(b)(1)(ii) of the law does not apply to a claimant who is seeking work in an employment sector in which resumes are not commonly used.
- (h) Extended benefits. For purposes of extended benefits under Article IV-A of the law (43 P. S. §§ 811—818), if the eligibility requirements for extended benefits include work search requirements in addition to the requirements of section 401(b) of the law and this section, the claimant also shall satisfy the additional work search requirements applicable to extended benefits.

## Authority

The provisions of this § 65.11 amended under sections 201(a) and 401(b) of the Unemployment Compensation Law (43 P.S. §§ 761(a) and 801(b)).

#### Source

The provisions of this § 65.11 adopted July 1, 1969; amended February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848; amended August 16, 2013, effective August 17, 2013, 43 Pa.B. 4730; amended June 4, 2021, effective June 5, 2021, 51 Pa.B. 3099. Immediately preceding text appears at serial pages (368134) to (368137).

# § 65.12. [Reserved].

## Source

The provisions of this § 65.12 adopted July 1, 1969; reserved February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (209595).

# § 65.13. [Reserved].

#### Source

The provisions of this § 65.13 adopted July 1, 1969; amended September 27, 1974, effective September 28, 1974, 4 Pa.B. 2077; amended July 25, 1975, effective July 26, 1975, 5 Pa.B. 1920; reserved February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial pages (209595) to (209596).

# § 65.14. Additional information.

A claimant shall provide all information required by the Department to facilitate reemployment, including the claimant's work history, education and receipt of employment services.

# Source

The provisions of this § 65.14 adopted July 1, 1969; amended February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (209596).

# § 65.15. [Reserved].

#### Source

The provisions of this § 65.15 adopted July 1, 1969; reserved February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial pages (209596) and (259497).

## OFFERS OF SUITABLE WORK

# § 65.21. [Reserved].

#### Source

The provisions of this § 65.21 adopted July 1, 1969; amended December 20, 1974, effective December 21, 1974, 4 Pa.B. 2567; amended February 11, 2011, effective February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (259497).

#### Notes of Decisions

Good Cause

When the employe of a temporary employment agency did not report for her assigned work because she mistakenly believed that the assigned work had been cancelled, she did not have "good cause" for not reporting where she did not call the employment agency to make sure that the assignment had indeed been cancelled. *MacDonald v. Unemployment Compensation Board of Review*, 333 A.2d 199 (Pa. Cmwlth. 1975).

# Notification by Employer

It is error to grant compensation to an applicant merely because an employer did not properly notify the Bureau of an employe's failure to accept a work assignment. *MacDonald v. Unemployment Compensation Board of Review*, 333 A.2d 199 (Pa. Cmwlth. 1975).

After the Board determines that an offer of suitable employment was refused, it is without authority, absent a showing of prejudice, to grant compensation merely because the form of the notice of an offer of work by a claimant's prior employer was defective. *General Motors Corp. v. Unemployment Compensation Board of Review*, 322 A.2d 762 (Pa. Cmwlth. 1974).

## § 65.22. Applicable rules.

- (a) With respect to offers of suitable work made by an employer, the following rules apply:
  - (1) A work offer may be considered as suitable irrespective of whether the work is in employment as defined in sections 4 and 402(a) of the law (43 P. S. §§ 753 and 802(a)).
  - (2) The employer shall give notice of the offer to the UC Office at which the employee has filed or may file an application for benefits.
  - (3) The offer to the employee may be in writing in which case a carbon copy or an exact duplicate shall be furnished to the UC Office within 7 working days after the mailing of the offer. If the employer's offer is not made in writing, as, for example, where it is made by telephone, the employer shall provide the UC Office with a detailed written description of the offer within 7

working days after the making thereof. Regardless of the manner in which the offer is communicated to the employer, shall include in the offer all of the following:

- (i) The rate of pay and unit of work or period of time which the rate represents.
  - (ii) The scheduled working hours during each day of the week.
  - (iii) The location of the work.
- (iv) A description of the duties or a generally recognized term covering the duties.
  - (v) Any unusual requirement or condition of work.
- (b) When the employer who makes the offer has employed the employee after the beginning of the employee's base year and, in the offer of employment to the employee, states that the conditions of the job are substantially the same as those under which the employee last worked for the employer, the requirements enumerated in subsection (a) are not required to be included.
- (c) If the job offered the employee is covered under a labor-management agreement and a statement to this effect is made in the offer of employment, no further description is required.
- (d) Before issuing a decision on a claim for benefits, the Department will determine on the basis of facts whether the work offer was suitable within the meaning of section 4(t) of the law (43 P. S. § 753(t)).

#### Source

The provisions of this § 65.22 adopted July 1, 1969; amended December 20, 1974, effective December 21, 1974, 4 Pa.B. 2567; amended February 11, 2011, effective February 12, 2011, applies to an offer of work made on or after February 12, 2011, 41 Pa.b. 848. Immediately preceding text appears at serial pages (259497) to (259498).

### **Notes of Decisions**

Work Offer

It is error to grant compensation to an applicant merely because an employer did not properly notify the Bureau of the failure of an employe to accept a work assignment. *MacDonald v. Unemployment Compensation Board of Review*, 333 A.2d 199 (Pa. Cmwlth. 1975).

After the Board determines that an offer of suitable employment was refused, it is without authority, absent a showing of prejudice, to grant compensation merely because the form of the notice of an offer of work by a claimant's prior employer was defective. *General Motors Corp. v. Unemployment Compensation Board of Review*, 322 A.2d 762 (Pa. Cmwlth. 1974).

## Subchapter C. APPLICATION PROCEDURE

## CLAIMS FOR COMPENSATION

Sec.	
65.31.	[Reserved].
65.32.	[Reserved].
65.33.	[Reserved].
65.34.	[Reserved].
65.35.	[Reserved].

# APPLICATION FOR BENEFITS AND CLAIMS FOR COMPENSATION

65.41.	Filing methods.
65.42.	Application for benefits—effective date.
65.43.	Claims for compensation—when to file.
65.43a.	Extended filing.
65.44.	[Reserved].
65.51.	[Reserved].
65.52.	[Reserved].
65.53.	[Reserved].
65.54.	[Reserved].
65.55.	[Reserved].
65.56.	Withdrawing an application for benefits.

# **DECISIONS AND DISQUALIFICATIONS**

65.61.	Opportunity for refutations.
65.62.	Duration of disqualification
65.63.	Filing of appeals.

## CLAIMS FOR COMPENSATION

# § 65.31. [Reserved].

#### Source

The provisions of this § 65.31 adopted July 1, 1969; amended September 15, 1972, effective September 16, 1972, 2 Pa.B. 1731; amended July 13, 1973, effective July 14, 1973, 3 Pa.B. 1309; reserved February 11, 2011, effective February 12, 2011, applies to claims for compensation filed on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial pages (255865) to (255866).

#### Notes of Decisions

Because the unemployment compensation claimant's backdating of an application for unemployment benefits could not be justified on the basis that the employer misrepresented about eligibility for benefits, claimant's application was considered untimely. *Mitchelree v. Unemployment Compensation Board of Review*, 635 A.2d 701 (Pa. Cmwlth. 1993).

A claimant has not complied with the reporting requirements if he is aware of the reporting requirements but only visits the local office informally and irregularly and merely keeps a friend who works at the office apprised of his situation on an informal basis. *Zinicola v. Unemployment Compensation Board of Review*, 407 A.2d 474 (Pa. Cmwlth. 1979).

# § 65.32. [Reserved].

### Source

The provisions of this § 65.32 adopted July 1, 1969; amended September 15, 1972, effective September 16, 1972, 2 Pa.B. 1731; amended July 13, 1973, effective July 14, 1973, 3 Pa.B. 1309; reserved February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (255866).

#### **Notes of Decisions**

### Reporting Requirements

A claimant has not complied with the reporting requirements if he is aware of the reporting requirements but only visits the local office informally and irregularly and merely keeps a friend who works at the office apprised of his situation on an informal basis. *Zinicola v. Unemployment Compensation Board of Review*, 407 A.2d 474 (Pa. Cmwlth. 1979).

#### Timeliness

Because the unemployment compensation claimant's backdating of an application for unemployment benefits could not be justified on the basis that the employer misrepresented about eligibility for benefits, claimant's application was considered untimely. *Mitchelree v. Unemployment Compensation Board of Review*, 635 A.2d 701 (Pa. Cmwlth. 1993).

# § 65.33. [Reserved].

#### Source

The provisions of this § 65.33 adopted July 1, 1969; amended September 15, 1972, effective September 16, 1972, 2 Pa.B. 1731; amended March 29, 1974, effective March 30, 1974, 4 Pa.B. 581; amended July 25, 1975, effective July 26, 1975, 5 Pa.B. 1920; reserved February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial pages (255866) and (337167) to (337168).

#### **Notes of Decisions**

## Conflict

A conflicting appointment with an employment counselor is not an acceptable reason for not reporting a claim for a week, especially since the applicant could have kept the appointment with the counselor as well as her scheduled appointment at the offices of the Bureau some other time of that day. Seibert v. Unemployment Compensation Board of Review, 403 A.2d 1369 (Pa. Cmwlth. 1979).

#### Delay

Claimant was not entitled to 2 weeks of predating pursuant to subsection (a)(5) of this section following the death of claimant's father, because the regulation gives claimants only a 2-week reprieve to take care of family matters, and did not excuse claimant's 5-month failure to file for benefits. *Ascheim v. Unemployment Compensation Board of Review*, 694 A.2d 4 (Pa. Cmwlth. 1997); appeal denied 700 A.2d 443 (Pa. 1997); appeal denied 718 A.2d 786 (Pa. 1998).

# Misrepresentation by Employment Office

Claimant failed to meet his burden of showing that he was misled or prevented from filing claims for the weeks at issue, where he admitted that he received and read the unemployment compensation handbook which sets forth the reporting requirements, he assumed on his own that he was no longer eligible for benefits due to the receipt of a pension, and there was no evidence or testimony that anyone connected to the Job Center prevented the claimant from filing claims. *Menalis v. Unemployment Compensation Bd. of Review*, 712 A.2d 804 (Pa. Cmwlth. 1998).

Because an unemployment compensation claimant's backdating of an application for unemployment benefits could not be justified on the basis that the employer made misrepresentations about eligibility for benefits, claimant's application was considered untimely. *Mitchelree v. Unemployment Compensation Board of Review*, 635 A.2d 701 (Pa. Cmwlth. 1993).

# § 65.34. [Reserved].

#### Source

The provisions of this § 65.34 adopted July 1, 1969; reserved March 29, 1974, effective March 30, 1974, 4 Pa.B. 581. Immediately preceding text appears at serial pages (13481) to (13482).

# § 65.35. [Reserved].

#### Source

The provisions of this § 65.35 adopted July 1, 1969; amended September 15, 1972, effective September 16, 1972, 2 Pa.B. 1731; reserved February 11, 2011, effective February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (337168).

# APPLICATION FOR BENEFITS AND CLAIMS FOR COMPENSATION

# § 65.41. Filing methods.

- (a) An application for benefits shall be filed by one of the following methods:
  - (1) Telephoning a UC Office and providing the information required by the Department representative.
  - (2) Completing the Department's Internet application and electronically transmitting it to the Department.
  - (3) Completing the Department's application form and sending the form to a UC Office by United States Mail or transmitting the form to a UC Office by facsimile machine.
  - (b) A claim for compensation shall be filed by one of the following methods:
  - (1) Telephoning a UC Office and providing the information required by the Department representative.
  - (2) Telephoning the Department's telephone claim system and providing all information required by the system.
  - (3) Completing the Department's Internet claim and electronically transmitting it to the Department.
- (c) The filing date of an application for benefits or a claim for compensation is:
  - (1) For applications and claims filed by telephone, the date when the telephone call occurs if the claimant provides the information required by the Department representative or the Department's telephone claim system.
  - (2) For applications and claims filed by the Internet, the date indicated on the confirmation page displayed upon completion of the filing process.
    - (3) For applications and claims filed by United States Mail:
    - (i) The date of the official United States Postal Service postmark on the envelope, a United States Postal Service Form 3817 (Certificate of Mailing) or a United States Postal Service certified mail receipt.
    - (ii) If there is no official United States Postal Service postmark, United States Postal Service Form 3817 or United States Postal Service certified mail receipt, the date of a postage meter mark on the envelope.
    - (iii) If the filing date cannot be determined by any of the methods in subparagraph (i) or (ii), the date recorded by the UC Office when it receives the application or claim.
    - (4) For applications filed by facsimile machine:
      - (i) The date of receipt imprinted by the UC Office fax machine.
    - (ii) If the UC Office fax machine does not imprint a legible date, the date of transmission imprinted by the sender's fax machine.
    - (iii) If the filing date cannot be determined by any of the methods in subparagraph (i) or (ii), the date recorded by the UC Office when it receives the application.

#### Source

The provisions of this § 65.41 adopted July 1, 1969; amended October 22, 1971, effective October 23, 1971, 1 Pa.B. 2016; amended September 15, 1972, effective September 16, 1972, 2 Pa.B. 1731; amended March 29, 1974, effective March 30, 1974, 4 Pa.B. 581; amended July 25, 1975, effective July 26, 1975, 5 Pa.B. 1920; amended February 11, 2011, effective February 12, 2011, applies to claims for compensation and applications for benefits filed on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial pages (337168) and (297061) to (297062).

#### **Notes of Decisions**

#### **Backdating**

Where the claimant was misled when job center personnel failed to provide him with the standard notice of the approaching end of his benefit year, it was error not to permit backdating of the claimant's renewal application. *Russell v. Unemployment Compensation Review Board*, 812 A.2d 780 (Pa. Cmwlth. 2002).

Because the unemployment compensation claimant's backdating of an application for unemployment benefits could not be justified on the basis that the employer misrepresented about eligibility for benefits, claimant's application was considered untimely. *Mitchelree v. Unemployment Compensation Board of Review*, 635 A.2d 701 (Pa. Cmwlth. 1993).

A claimant's application for Trade Readjustment Assistance (TRA) benefits may not be backdated more than 52 weeks due to misinformation by a State employe unless the misinformation constitutes gross negligence or fraud. *Sturni v. Unemployment Compensation Board of Review*, 625 A.2d 727 (Pa. Cmwlth. 1993).

Claimant was not misled by OES in regard to proper reporting requirements and she could not rely on a backdating of an application for benefits. *Strichko v. Unemployment Compensation Board of Review*, 547 A.2d 496 (Pa. Cmwlth. 1988).

The failure of § 65.41 to permit predating for incapacitation due to illness or injury is not violative of section 3 of the Unemployment Compensation Law (43 P. S. § 752). *Edwards v. Unemployment Compensation Board of Review*, 426 A.2d 237 (Pa. Cmwlth. 1981).

#### Predating

Validity

Section 65.41(c)(5) bars recovery in the absence of the Bureau's gross negligence or willful and wanton misrepresentation amounting to fraud. *Kear v. Unemployment Compensation Board of Review*, 397 A.2d 468 (Pa. Cmwlth. 1979).

# Reporting Requirements

A conflicting appointment with an employment counselor is not an acceptable reason for not reporting a claim for a week, especially since the applicant could have kept the appointment with the counselor as well as her scheduled appointment at the Bureau's offices some other time of that day. Seibert v. Unemployment Compensation Board of Review, 403 A.2d 1369 (Pa. Cmwlth. 1979).

Section 65.41(c)(5) is neither unreasonable nor inconsistent with the purposes of the Unemployment Compensation Law. Kear v. Unemployment Compensation Board of Review, 397 A.2d 468

## **Cross References**

This section cited in 34 Pa. Code § 65.11 (relating to active search for work); and 34 Pa. Code § 65.43a (relating to extended filing).

# § 65.42. Application for benefits—effective date.

An application for benefits is effective on the first day of the calendar week in which the application is filed or deemed filed in accordance with § 65.43a (relating to extended filing), whichever is earlier.

#### Source

The provisions of this § 65.42 adopted July 1, 1969; amended March 29, 1974, effective March 30, 1974, 4 Pa.B. 581; amended February 11, 2011, effective February 12, 2011, applies to applications for benefits filed on or after February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial pages (297062) to (297063) and (259499).

# § 65.43. Claims for compensation—when to file.

A claimant shall file a claim for compensation for a week no later than the last day of the second week after the end of the week claimed.

#### Authority

The provisions of this § 65.43 amended under section 201(a) of the Unemployment Compensation Law (43 P.S. § 761(a)).

#### Source

The provisions of this § 65.43 adopted July 1, 1969; amended February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848; amended June 4, 2021, effective June 5, 2021, 51 Pa.B. 3099. Immediately preceding text appears at serial page (403129).

#### Notes of Decisions

Places

The provisions of § 65.43 authorize the Bureau to provide for receiving applications and registrations in places other than public employment offices, but do not empower a claimant to determine where his weekly reporting and filing are to be done or which public employment office he will use for that purpose. *Regoli v. Unemployment Compensation Board of Review*, 427 A.2d 1275 (Pa. Cmwlth. 1981).

#### **Cross References**

This section cited in 34 Pa. Code § 65.43a (relating to extended filing).

# § 65.43a. Extended filing.

- (a) For a week in which a claimant was employed less than his full time work, the claimant shall file a claim for compensation not later than the last day of the second week after the employer paid wages for that week. If the earliest week for which a claim for compensation is filed in accordance with this subsection precedes the week in which the claimant's application for benefits is filed or deemed filed, as determined without regard to this subsection, the Department will deem the application to be filed during the earliest week for which a claim is filed.
- (b) If a determination regarding the eligibility of claimants under section 402(d) of the law (43 P. S. § 802(d)) is issued, similarly situated claimants shall file claims for compensation for weeks during the work stoppage not later than the last day of the 6th week after the determination becomes final. If the earliest week for which a claim for compensation is filed in accordance with this subsection precedes the week in which the claimant's application for benefits is filed or deemed filed, as determined without regard to this subsection, the Department will deem the application to be filed during the earliest week for which a claim is filed.
- (c) The Department will deem an application for benefits to be filed prior to the week in which it actually is filed if the claimant did not file the application earlier for a reason listed in subsection (e). The Department will deem the application to be filed during the week that precedes the week of actual filing by the number of weeks indicated in subsection (e).

- (d) If a claimant fails to file a claim for compensation within the time allowed in subsection (a) or (b) or § 65.43 (relating to claims for compensation—when to file), for a reason listed in subsection (e), the time for filing the claim is extended for the number of weeks indicated in subsection (e).
- (e) For purposes of subsections (c) and (d) the number of weeks is determined as follows:

Reason	Number of weeks
The Department suspends accepting filings or is unable to handle all filings, due to an excessive volume of telephone calls or other reasons.	6
The claimant attempts to file by telephone, Internet or fax transmission in accordance with § 65.41 (relating to filing methods), the method used to attempt to file is unavailable or malfunctions, and the attempt to file occurs on the last day that the claimant could timely file by the method used	2
A UC Office fails to accept a filing as a result of error or mistake by the Department.	52
Sickness or death of a member of the claimant's immediate family or an act of God.	2
Other, if the claimant makes all reasonable and good faith efforts to file timely but is unable to do so through no fault of the claimant.	2
During the period following the issuance of the March 6, 2020 Proclamation of Emergency Disaster, issued under 35 Pa.C.S. § 7301 (relating to general authority of Governor), due to the novel coronavirus (COVID-19) global pandemic, until the end of the current "high unemployment" period, as that term is defined in section 405-A(a.1)(2) (43 P.S § 815(a.1)(2)).	52

- (f) If a claimant fails to file a claim for compensation within the time allowed in subsection (a) or (b) or § 65.43 due to the claimant's illness or injury, the time for filing the claim is extended until the last day of the second week after the incapacity ends.
- (g) The Department will deem an application for benefits to be filed no more than 2 weeks prior to the week in which it actually is filed if the claimant did not file the application earlier because an employer erroneously advised the claimant that the claimant would be recalled to work within 1 week.
- (h) If two or more of the reasons enumerated in subsections (e) and (f) have prevented a claimant from filing a claim for compensation within the time allowed in subsection (a) or (b) or § 65.43, the longest extension applies. If

adherence to the longest extension would be inequitable to the claimant, the sum of the applicable extensions applies.

(i) Notwithstanding any provision of this section, the Department may not extend the time for filing a claim for compensation more than 52 weeks and may not deem an application for benefits to be filed in a week included in a previous benefit year.

#### Authority

The provisions of this § 65.43a amended under section 201(a) of the Pennsylvania Unemployment Compensation Law (43 P.S. § 761(a)), section 204(3) of the Commonwealth Documents Law (45 P.S. § 1204(3)) and section 6(d) of the Regulatory Review act (71 P.S. § 745.6(d)).

#### Source

The provisions of this § 65.43a adopted February 11, 2011, effective February 12, 2011, applies to applications for benefits filed on or after February 12, 2011, 41 Pa.B. 848; amended November 6, 2020, effective November 7, 2020, 50 Pa.B. 6204. Immediately preceding text appears at serial pages (368141) to (368142) and (374945).

# Notes of Decisions

[A] claimant must merely demonstrate that an immediate family member is sick or has died to be eligible for extended filing under Section 65.43a(e) of the regulations....[A] claimant does not need to establish that the sickness or death of an immediate family member actually *prevented* the claimant from filing an application or claim for benefits at an earlier date when seeking backdating under subsection (e).

Falcone v. UCBR, 72 A.3d 301, 305 (Pa. Cmwlth. 2012).

"Unlike Section 65.43a(e) of the regulations, in order for the provisions of Section 65.43a(h) to apply, a claimant must establish that the proffered reason actually *prevented* the claimant from filing." *Falcone v. UCBR*, 72 A.3d 301, 306 (Pa. Cmwlth. 2012).

# § 65.44. [Reserved].

## Source

The provisions of this § 65.44 adopted July 1, 1969; reserved February 11, 2011, effective February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (259499).

# § 65.51. [Reserved].

#### Source

The provisions of this  $\S$  65.51 adopted July 1, 1969; reserved September 17, 1976, effective September 18, 1976, 6 Pa.B. 2279. Immediately preceding text appears at serial page (27683).

# § 65.52. [Reserved].

# Source

The provisions of this § 65.52 adopted January 14, 1972, effective January 15, 1972, 2 Pa.B. 59; reserved September 17, 1976, effective September 18, 1976, 6 Pa.B. 2279. Immediately preceding text appears at serial page (27683).

## § 65.53. [Reserved].

#### Source

The provisions of this § 65.53 adopted January 14, 1972, effective January 15, 1972, 2 Pa.B. 59; reserved September 17, 1976, effective September 18, 1976, 6 Pa.B. 2279. Immediately preceding text appears at serial page (27683).

## § 65.54. [Reserved].

## Source

The provisions of this § 65.54 adopted January 14, 1972, effective January 15, 1972, 2 Pa.B. 59; reserved September 17, 1976, effective September 18, 1976, 6 Pa.B. 2279. Immediately preceding text appears at serial page (27683).

# § 65.55. [Reserved].

#### Source

The provisions of this § 65.55 adopted July 1, 1969; reserved September 17, 1976, effective September 18, 1976, 6 Pa.B. 2279. Immediately preceding text appears at serial page (27684).

# § 65.56. Withdrawing an application for benefits.

- (a) A claimant may request to withdraw an application for benefits and cancel the corresponding benefit year only if the following requirements are met:
  - (1) If benefits are paid to the claimant pursuant to the application or benefits otherwise payable to the claimant pursuant to the application are used to recoup an overpayment of benefits, the claimant's request to withdraw the application and cancel the corresponding benefit year is made no later than one of the following:
    - (i) Fifteen days after the Department issues the first payment of benefits or first uses benefits otherwise payable to recoup an overpayment.
    - (ii) Forty-five days after the Department issues the first payment of benefits or first uses benefits otherwise payable to recoup an overpayment, if the claimant is withdrawing the application and canceling the corresponding benefit year in order to file an application under the unemployment compensation law of another state or the Federal government.
  - (2) All benefits paid to the claimant pursuant to the application, if any, are repaid.
  - (3) If benefits otherwise payable to the claimant pursuant to the application are used to recoup an overpayment of benefits, the amount owed on the overpayment is restored to the amount owed prior to recoupment.
  - (4) The claimant has not been disqualified for benefits under sections 3, 402(a), 402(b), 402(e), 402(e.1) or 402(h) of the law or, if the claimant has been disqualified under any of those sections, the disqualification is terminated under section 401(f) of the law (43 P. S. § 801(f)) or § 65.62 (relating to duration of disqualification).
- (b) A request to withdraw an application for benefits and cancel the corresponding benefit year is not effective until the Department approves it. The Department will deny a request to withdraw an application for benefits and cancel the corresponding benefit year if the requirements of this section are not met or good cause exists to disapprove the request.
- (c) For purposes of this section, benefits paid to a claimant include amounts deducted from the claimant's benefits and paid on the claimant's behalf, including without limitation deductions for income tax withholding and support.

# **DECISIONS AND DISQUALIFICATIONS**

## § 65.61. Opportunity for refutations.

The Bureau will not issue a decision invalidating a claim until the claimant has been given an opportunity to refute any alleged facts or circumstances which are being considered as a basis for invalidating his claim.

#### Source

The provisions of this § 65.61 adopted July 1, 1969.

## § 65.62. Duration of disqualification.

- (a) A claimant who has been determined ineligible for compensation under section 402(a) of the law (43 P. S. § 802(2)) shall remain ineligible for compensation until he obtains subsequent employment which is not of a temporary or casual nature.
- (b) When a claimant has been declared ineligible because of a refusal of temporary or casual employment, the ineligibility shall continue only for the period of time that work would have been furnished.
- (c) A claimant who has been determined ineligible for compensation under the provisions of section 3 of the law (43 P. S. § 752) shall remain ineligible until he has earned, subsequent to the separation from work which was disqualifying under such section, remuneration for services in an amount equal to or in excess of six times his weekly benefit amount.

#### Source

The provisions of this § 65.62 adopted July 1, 1969; amended June 11, 1976, effective June 12, 1976, 6 Pa.B. 1329. Immediately preceding text appears at serial page (9318).

#### Notes of Decisions

Temporary Employment

The limitation on ineligibility provided by subsection (b) applies to claimants who refuse temporary or casual employment opportunities, and does not confer eligibility upon employes disqualified as a matter of law under section 402(b). Awarding this claimant benefits would be advocating a system under which any employe could quit employment and still be eligible to receive compensation benefits by establishing a future departure date despite leaving employment in advance of that date. Thus, a law student who knowingly enters into a temporary part-time employment arrangement with a law firm, voluntarily leaves that employment prior to the end of the specified period to study for exams, fails to request extension of the letter agreement or to seek regular full-time employment with the law firm upon graduation, does not fall within the class of employes the legislature intended to protect. Evans v. Unemployment Compensation Board of Review, 665 A.2d 548 (Pa. Cmwlth. 1995).

Employe who refuses to report to an interview for temporary employment because the employe was only interested in permanent employment has, without good cause, failed to pursue a referral of suitable employment and, under subsection (b), is ineligible to receive unemployment benefits for the entire period of time such temporary work would have been furnished. *Raffaele v. Unemployment Compensation Board of Review*, 465 A.2d 85 (Pa. Cmwlth. 1983). *Voluntary Termination* 

Employe who voluntarily terminated a permanent job to seek treatment for nerves was not eligible for benefits. *Weaver v. Unemployment Compensation Board of Review*, 544 A.2d 554 (Pa. Cmwlth. 1988).

#### **Cross References**

This section cited in 34 Pa. Code § 65.56 (relating to withdrawal an application for benefits).

# § 65.63. Filing of appeals.

Appeals filed under the provisions of section 501(e) of the law (43 P. S. § 821(e)) and further appeals filed under the provisions of section 502 of the law (43 P. S. § 822) shall be filed in accordance with Chapter 101 (relating to general requirements).

#### Source

The provisions of this § 65.63 adopted July 1, 1969; amended February 11, 2011, effective February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (296493).

## **Cross References**

This section cited in 34 Pa. Code § 63.23 (relating to unacceptable reasons).

# Subchapter D. PARTIAL UNEMPLOYMENT AND DECEASED OR INCOMPETENT CLAIMANTS

Sec.	
65.71.	Compensation for partial unemployment.
65.72.	Payments for deceased or incompetent claimants.
65.73.	Full-time work.
65.81.	[Reserved].
65.82.	[Reserved].
65.83.	[Reserved].
65.84.	[Reserved].
65.85.	[Reserved].

# § 65.71. Compensation for partial unemployment.

- (a) In determining the amount of compensation to which an eligible claimant is entitled for a week of partial unemployment which has caused the claimant a loss of earnings, due either to lack of work or unavailability for work, the Bureau shall estimate the amount of earnings which the claimant would have earned had he been actually employed during that week.
- (b) Compensation for the week shall be made in an amount equal to the weekly benefit rate of the claimant, less the sum of the estimated amount of his earnings and his actual earnings for the week, to the extent that the payments are in excess of partial benefit credit of the claimant.
- (c) In estimating the amount of earnings which a claimant would have received for the hours during which he was unavailable for work the Bureau shall prorate his actual hourly earnings for the week, unless some other method of estimation would be fairer and more reasonable.

#### Source

The provisions of this § 65.71 adopted July 1, 1969.

# § 65.72. Payments for deceased or incompetent claimants.

- (a) Payment of unemployment compensation benefits due a deceased claimant may be made without letters of administration on the estate of the decedent, in the following order:
  - (1) The surviving spouse.
  - (2) The surviving child or children.
  - (3) The surviving parents.
  - (4) The eldest surviving brother or sister.
  - (5) A person who is not a relative, having an interest in the estate.
- (b) Payments of unemployment compensation benefits due a claimant who has been declared incompetent shall be made to his legal guardian.
- (c) Application for payment of benefits under the provisions of this section shall be made on a form and in a manner which shall be prescribed by the Department.

#### Source

The provisions of this § 65.72 adopted July 1, 1969.

## § 65.73. Full-time work.

- (a) A claimant's full-time work for purposes of section 4(u) of the law (43 P. S. § 753(u)) shall be determined in accordance with the following:
  - (1) Except as provided in paragraphs (4) and (5), a claimant's full-time work is determined by reference to the claimant's base year, as follows:
    - (i) The total number of hours the claimant worked in the base year for all employers is divided by the number of weeks in the base year in which the claimant worked to determine the claimant's full-time work.
    - (ii) If information for only a portion of the base year is available, the formula in subparagraph (i) is applied to the portion of the base year for which information is available to determine the claimant's full-time work.
    - (iii) If the claimant's full-time work cannot be determined in accordance with subparagraph (i) or (ii), the Department may determine the claimant's full-time work by another method that calculates the average number of hours per week that the claimant worked during weeks in the claimant's base year in which the claimant worked.
  - (2) For purposes of paragraph (1), the number of hours that a claimant worked during a week in the base year for an employer in excess of the customary number of hours the claimant worked per week for that employer in the base year is excluded from the determination of the claimant's full-time work.
  - (3) For purposes of paragraph (1), if a claimant's normal work schedule in the base year consisted of multiple week cycles, and the cycle normally included one or more weeks during which the claimant did not work, all weeks in the cycle are deemed weeks in which the claimant worked.
  - (4) If a claimant voluntarily leaves employment to accept new employment that provides fewer hours of work, the number of hours the claimant customarily works at the new job constitutes the claimant's full-time work.
  - (5) If a claimant limits the number of hours per week the claimant will work, that number of hours constitutes the claimant's full-time work.
- (b) For purposes of section 4(u) of the law, if a claimant's normal work schedule during the benefit year consists of multiple week cycles, and the claimant normally works a different number of hours, which may include zero, during the weeks in the cycle, for each week in the cycle the claimant is deemed to be working the number of hours determined by dividing the total number of hours worked during the cycle by the number of weeks in the cycle.

#### Source

The provisions of this § 65.73 adopted February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after February 12, 2011, 41 Pa.B. 848.

## § 65.81. [Reserved].

#### Source

The provisions of this § 65.81 adopted July 1, 1969; reserved August 23, 1974, effective August 24, 1974, 4 Pa.B. 1779. Immediately preceding text appears at serial page (9321).

# § 65.82. [Reserved].

## Source

The provisions of this § 65.82 adopted July 1, 1969; reserved August 23, 1974, effective August 24, 1974, 4 Pa.B. 1779. Immediately preceding text appears at serial page (9321).

# § 65.83. [Reserved].

#### Source

The provisions of this § 65.83 adopted July 1, 1969; reserved August 23, 1974, effective August 24, 1974, 4 Pa.B. 1779. Immediately preceding text appears at serial page (9321).

# § 65.84. [Reserved].

#### Source

The provisions of this § 65.84 adopted July 1, 1969; reserved August 23, 1974, effective August 24, 1974, 4 Pa.B. 1779. Immediately preceding text appears at serial page (9322).

# § 65.85. [Reserved].

#### Source

The provisions of this § 65.85 adopted July 1, 1969; reserved August 23, 1974, effective August 24, 1974, 4 Pa.B. 1779. Immediately preceding text appears at serial page (9322).

# Subchapter E. ELIGIBILITY IN CONJUNCTION WITH OTHER PAYMENTS

#### VACATION PAY

65.91.	Type of pay.
65.92.	Determination of eligibility.
65.93.	Reductions in unemployment compensation.
65.94.	Identification of vacation periods.
65.95.	Time of payment.
65.96.	Calculation of vacation period.

# RETIREMENT PENSIONS AND ANNUITIES

65.101.	Purpose.
65.102.	Application of the deduction.
65.103.	[Reserved].
65.104.	Initial payments.
65.105.	Lump-sum retirement payments.
65.106.	[Reserved].
65.107.	[Reserved].
65.108.	Rules of arbitration.

# **VACATION PAY**

# § 65.91. Type of pay.

- (a) Whether a payment constitutes vacation pay for purposes of this subchapter shall depend on the purpose for which it is in fact paid or payable rather than the label which may have been given to the payment or to the fund from which it is paid. Unemployment compensation may not be used to finance vacations.
- (b) When a plant or department-wide period is granted for vacation and vacation pay is payable to an individual, he may not claim the period is a layoff for him due to lack of work and that his vacation pay should be assignable to some

other period, so as to obtain unemployment compensation for one vacation with vacation pay from the employer for another.

- (c) The Superior Court has, in effect, held that where the employer of the claimant has designated or approved a vacation period for him, other than the general vacation shutdown, any vacation pay he receives shall first be allocated to the special vacation period the employer has designated or approved for him.
- (d) Apart from section 404 of the law (43 P. S. § 804), claimant may not meet the employment tests of eligibility for unemployment compensation while he is actually taking a vacation from work.

#### Source

The provisions of this § 65.91 adopted July 1, 1969.

# § 65.92. Determination of eligibility.

In determining the eligibility of a claimant to whom vacation pay is paid or payable, it shall be considered immaterial whether the vacation pay is paid directly by an employer or through some other person or organization, so long as it originates from employer payments. The principles stated in this section shall also apply whether or not the vacation pay is legally required to be paid. It shall be the responsibility of any employer who provides for vacation pay for his employes to notify the Department in writing of this fact.

#### Source

The provisions of this § 65.92 adopted July 1, 1969.

## § 65.93. Reductions in unemployment compensation.

Unemployment compensation otherwise payable to an individual with respect to any week shall be reduced by the amount of vacation pay which is in excess of the claimant's partial benefit credit paid or payable to him with respect to all or any part of a vacation period included within that week. Thus, an employe is not rendered totally ineligible by the receipt of vacation pay, but only to the extent of the amount of vacation pay, which is in excess of his partial benefit credit, that he receives with respect to that period.

#### Source

The provisions of this § 65.93 adopted July 1, 1969; amended March 7, 1975, effective March 8, 1975, 5 Pa.B. 441. Immediately preceding text appears at serial pages (9323) to (9324).

# § 65.94. Identification of vacation periods.

For the purposes of this subchapter, the term "vacation period" means the following:

(1) A period designated or approved by the claimant's employer as his vacation.

(2) The period of any plant-wide or departmental closing for vacation except to the extent that the employer of the claimant has granted him a separate vacation period in substitution, in whole or in part, for the general shutdown

#### Source

The provisions of this § 65.94 adopted July 1, 1969.

#### **Notes of Decisions**

Vacation Period

Because there is a presumption of eligibility attached to involuntarily unemployed claimants, and to effectuate the legislative intent underlaying the definition and application of "credit week" as a condition of eligibility, every week of vacation time, scheduled or unscheduled, earned during a base year must be allocated as a "credit week." *Poola v. Unemployment Compensation Board of Review*, 555 A.2d 97 (Pa. 1989).

A temporary employer shutdown was properly allocated as a vacation period; and, therefore, claimant was not entitled to collect unemployment despite claimant's contention that the employer's decision to shut down was merely a negotiating strategy. *Appel v. Unemployment Compensation Board of Review*, 556 A.2d 973 (Pa. Cmwlth. 1989).

Although employer complied with terms of bargaining agreement permitting 2 week annual shutdown for vacation, the shutdown did not meet the definition of "vacation" since employes were not required to use available vacation leave during shutdown and, in fact, took approved vacation leaves later in year. The employes simply were not "scheduled" to work as opposed to being "excused" from working. *Iceland Products v. Unemployment Compensation Board of Review*, 492 A.2d 457 (Pa. Cmwlth. 1985).

# § 65.95. Time of payment.

- (a) Vacation pay shall be deemed to have been paid with respect to the vacation period irrespective of the time it is actually received by the claimant if it is for the calendar year in which the vacation period occurs.
- (b) If, at the time of the vacation period, the claimant, due to insufficient service, has not yet established entitlement to vacation pay but will later accumulate the necessary amount of service, and if the claimant or his bargaining agent has not agreed to the particular time of the vacation period, the vacation pay may not be allocated to the vacation period.

#### Source

The provisions of this § 65.95 adopted July 1, 1969.

# § 65.96. Calculation of vacation period.

The Department shall determine the number of days or weeks of the vacation period to which the vacation pay shall be applied by dividing the total amount of vacation pay by the regular full-time daily or weekly wage of the claimant. When

the allocation of the payment is made on the basis of the number of days, the payment shall be apportioned to the customary working days in the calendar week.

#### Source

The provisions of this § 65.96 adopted July 1, 1969.

#### Notes of Decisions

Calculation

Unemployment compensation Board was not able to reapportion yearly vacation pay between two periods since it had already made a finding of fact that excess earnings made in a particular month were allocable only to that month and as such the Board would be requesting an alternative factual finding unsupported by substantial evidence. *LaSota v. Unemployment Compensation Board of Review*, 547 A.2d 865 (Pa. Cmwlth. 1988).

#### RETIREMENT PENSIONS AND ANNUITIES

# § 65.101. Purpose.

- (a) In accordance with section 404(d)(2) of the law (43 P. S. § 804(d)(2)), section 402(c) of the Internal Revenue Code of 1986 (26 U.S.C.A. § 402(c)) and section 3304(a)(15) of the Federal Unemployment Tax Act (FUTA) (26 U.S.C.A. § 3304(a)(15)), the Department has promulgated regulations governing the deduction of certain pension payments from unemployment compensation benefits (UC benefits).
- (b) The Department has balanced the interests of employes and employers of this Commonwealth, consistent with the law. The Department seeks to maximize the Commonwealth's share of competitive employment in a global economy, thereby serving the needs of all Pennsylvanians by reducing the number of unemployed individuals and ensuring that UC benefits are available to those who need and are entitled to them.
- (c) For any week with respect to which a claimant is receiving certain pension payments, the Department will deduct from the weekly compensation otherwise payable to the claimant the prorated weekly amount of those pension payments which fulfill the prerequisites for deductibility specified in this chapter.

#### Source

The provisions of this § 65.101 adopted July 1, 1969; amended September 3, 1976, effective September 4, 1976, 6 Pa.B. 2107; amended January 2, 1998, effective January 3, 1998, 28 Pa.B. 21. Immediately preceding text appears at serial pages (209612) and (224421).

# § 65.102. Application of the deduction.

(a) Unless otherwise excluded from deductibility under this chapter, any pension payment received by a claimant with respect to a week for which the claim-

ant receives unemployment compensation (UC) benefits shall be deducted from the weekly benefit amount otherwise payable to the claimant for that week.

- (b) Deductible pensions include a governmental or other pension, retirement or retired pay, annuity or any other similar periodic payment which is made under a plan maintained or contributed to by the claimant's base period or chargeable employer and is based on the claimant's previous work.
- (c) Similar periodic payments shall include all deductible pension payments made on other than a weekly basis which shall be prorated into a weekly amount before being deducted from the weekly benefit amount payable to the claimant.
- (d) The Department will not deduct pensions paid under the Social Security Act (42 U.S.C.A. §§ 301—1397jj) or the Railroad Retirement Act of 1974 (45 U.S.C.A. §§ 231—231u), if the claimant contributed to the pension in any amount, and will not deduct Social Security payments that are not based on the claimant's previous work, such as Suppplemental Security Income.
- (e) If the pension is entirely contributed to by the employer, 100% of the prorated weekly amount of the pension will be deducted from the weekly benefit amount payable to the claimant.
- (f) If the pension is contributed to by the individual, in any amount, 50% of the prorated weekly amount of the pension will be deducted from the weekly benefit amount payable to the claimant.
- (g) The weekly benefit amount payable to the claimant will not be reduced below zero by the prorated weekly amount of the pension.
- (h) For any week with respect to which the claimant is not receiving but is eligible for a pension, the Department will not deduct the prorated weekly amount of the pension from the weekly benefit amount payable to the claimant.
- (i) If, as a result of the claimant's ineligibility to receive a pension payment under a pension plan, the claimant receives a payment which represents only a return of the claimant's own contributions to the plan and does not include any contribution from a base period or chargeable employer, the payment is not a pension and will not be deducted from the weekly benefit amount payable to the claimant.
- (j) The Department will not deduct pension payments if the services performed by the individual during the base period or the remuneration received for those services from a base period or chargeable employer did not affect the individual's eligibility for, or increase the amount of, the pension.
- (k) The Department will not deduct periodic payments which are made under severance agreements, profit sharing arrangements or disability plans administered by a union, employer, workers' compensation carrier, insurance company or the Veterans Administration, unless the payments are based on retirement and fulfill all other prerequisites specified in this chapter.
- (l) The Department will not deduct lump sum pension payments which represent the transfer of "eligible rollover distributions" from a "qualified trust" to

an "eligible retirement plan," as those terms are defined in section 402(c) of the Internal Revenue Code (IRC) (26 U.S.C.A. § 402(c)).

- (1) If all of the requirements of section 402(c) of the IRC are met, including the transfer of the payments into an "eligible retirement plan" within 60 days of receipt by the individual, those payments do not represent a payment to the individual for the purposes of retirement and are not received by the individual under section 404(d) of the law (43 P. S. § 804(d)) and section 3304(a)(15) of the Federal Unemployment Tax Act (26 U.S.C.A. § 3304(a)(15)) (FUTA).
- (2) If a distribution, or any part thereof, does not meet the requirements of section 402(c) of the IRC, the Department will deduct the prorated weekly amount of that portion of the lump sum payment which is received by the claimant in accordance with § 65.108 (relating to rules of attribution).
- (3) If a claimant does not roll over the entire lump sum into an eligible retirement plan, as set forth in paragraph (1), the Department will determine the amount to be deducted from the claimant's weekly benefit amount by dividing the amount of the lump sum payment that is received by the claimant by the total amount the claimant could have received had the claimant opted to take the entire lump sum available to the claimant. That quotient represents the deductible share of the lump sum pension amount received by the claimant. The claimant's unreduced monthly pension is the amount the claimant could have received each month had the claimant opted to take periodic payments in lieu of a lump sum. The Department will calculate the deductible portion of that unreduced monthly amount by multiplying it by the quotient representing the deductible share of the lump sum which is received by the claimant. Using the deductible amount of that monthly pension, the Department will compute the prorated weekly deductible amount in accordance with § 65.108.
- (4) If a claimant presents documented proof to the Department that the claimant has rolled over a portion of a deductible lump sum payment into an eligible retirement plan within 60 days, so that all or some of that lump sum payment is not subject to Federal Income Tax, the Department will credit the claimant for any amount deducted from the claimant's UC benefits which is properly exempt from deduction because it is attributable to the transfer of the funds into an eligible retirement plan.

#### Source

The provisions of this § 65.102 adopted July 1, 1969; amended November 8, 1974, effective November 9, 1974, 4 Pa.B. 2358; amended September 3, 1976, effective September 4, 1976, 6 Pa.B. 2107; amended January 2, 1998, effective January 3, 1998, 28 Pa.B. 21; amended February 11, 2011, effective February 12, 2011, applies to weeks of unemployment ending on or after December 16, 2005, 41 Pa.B. 848. Immediately preceding text appears at serial pages (239417) to (239418) and (337169).

#### **Notes of Decisions**

#### Excluded Contributions

Employer's temporary disability salary continuation plan, fully paid and maintained by the employer, was specifically excluded as a deduction by this regulation. *York Cable Television, Inc. v. Unemployment Compensation Board of Review*, 654 A.2d 270 (Pa. Cmwlth. 1995).

#### **Cross References**

This section cited in 34 Pa. Code § 65.105 (relating to lump-sum retirement payments).

# § 65.103. [Reserved].

#### Source

The provisions of this § 65.103 adopted July 1, 1969; amended September 3, 1976, effective September 4, 1976, 6 Pa.B. 2107; reserved January 2, 1998, effective January 3, 1998, 28 Pa.B. 21. Immediately preceding text appears at serial pages (224421) to (224423).

#### **Notes of Decisions**

#### Benefit Eligibility

Claimant was not entitled to benefits based upon assertion that claimant retired due to "impending layoff" when claimant did so after attaining maximum pension benefit amount. *Boyle v. Unemployment Compensation Board of Review*, 566 A.2d 1259 (Pa. Cmwlth. 1989).

#### Normal Retirement Date

This regulation makes no mention of a normal retirement date determination. Therefore, when the employer makes an offer of full pension rights to an employee to retire, and the employee accepts such an offer, a finding of when the "normal retirement date" occurs is not necessary to the application of the statute or regulation. *Dannerth v. Unemployment Compensation Board of Review*, 682 A.2d 55 (Pa. Cmwlth. 1996).

# Offset of Benefits

Exemption did not apply to unemployment compensation claimants because they were eligible to retire under their employer's retirement plan at the time the plant closed regardless of the special plant closing retirement plan; in order for the exemption to apply, the claimant must be permanently and involuntarily separated from employment prior to his retirement date. *Hornsberger v. Unemployment Compensation Board of Review*, 718 A.2d 359 (Pa. Cmwlth. 1998); appeal denied by 758 A.2d 1203 (Pa. 1999).

Unemployment compensation benefits are reduced by the amount of pension moneys paid by an employer to an employe who has elected to retire under an enhanced retirement program. *PECO Energy Co. v. Unemployment Compensation Board of Review*, 682 A.2d 36 (Pa. Cmwlth. 1996).

The Unemployment Compensation Board properly determined that the employe received a pension of \$494 per week and that this pension was entirely contributed to by the employer and because the employe's weekly pension exceeded the calculated weekly benefit rate of \$340, the unemployment benefits were reduced to zero. *Kelly v. Unemployment Compensation Board of Review*, 682 A.2d 29 (Pa. Cmwlth, 1996).

When the employe accepted the plan which permitted retirement at age 50, that age then became for the employe the age of retirement and the employe was therefore not separated from employment prior to the retirement date. Since the employe was not separated from employment, however voluntarily or involuntarily, "prior to retirement date," the regulatory exception to the rule of pension offset does not apply. The plain language of the excepting regulation requires that an employe be separated prior to retirement date, and, because the employe was not so separated, pension benefits could be deducted from the unemployment benefits. Dannerth v. Unemployment Compensation Board of Review, 682 A.2d 55 (Pa. Cmwlth. 1996).

Claimant reached the actual retirement date. The age at which claimant may have intended to retire, the offer of an enhancement plan that actually enabled claimant's earlier retirement without penalty, claimant's preference for delaying retirement in order to receive a larger pension, as well as other circumstances pertaining to "normal" retirement age, are not part of the relevant inquiry under this regulation. Therefore, claimant's pension could be deducted from any unemployment compensation which claimant would otherwise be entitled to receive. *Salerno, Jr. v. Unemployment Compensation Board of Review*, 674 A.2d 776 (Pa. Cmwlth. 1996).

Although Claimant neither intended to retire nor considered self to be retired, at the time of separation claimant was admittedly eligible to retire under employer's plan and was eligible to receive pension money without penalty. Contrary to claimant's assertions, claimant's eligibility to retire was determinative, and the Unemployment Compensation Board correctly applied 43 Pa.C.S. § 804(d)(2) to determine claimant's weekly benefit rate by reducing the benefit amount from monthly retirement income even though claimant took retirement benefits in a lump sum payment. *Rathvon v. Unemployment Compensation Board of Review*, 663 A.2d 893 (Pa. Cmwlth. 1995).

This section was not inconsistent with Unemployment Compensation Law (43 P. S. § 804(d)(2)) or Multiemployer Pension Plan Amendments Act of 1980 (26 U.S.C.A. § 3304(a)(15)) even though it did not allow for the offset of retirement benefits against unemployment benefits in certain cases involving liquidation of pension benefits as a result of plant closings. *Teledyne Columbia-Summerill Carnegie v. Unemployment Compensation Board of Review*, 634 A.2d 665 (Pa. Cmwlth. 1993).

Unemployment compensation claimants who were separated from employment prior to retirement due to a plant closing were entitled to receive unemployment compensation without a deduction for pension benefits because this section was designed to protect a worker from the devastating effects of a plant closing. Westinghouse Electric Corp. v. Unemployment Compensation Board of Review, 549 A.2d 623 (Pa. Cmwlth. 1988); on reargument 561 A.2d 80 (Pa. Cmwlth. 1989).

Retirement benefits paid to an employe separated from employment due to a plant closing before employe reaches retirement age are not deducted from unemployment compensation. *Westinghouse v. Unemployment Compensation Board of Review*, 561 A.2d 80 (Pa. Cmwlth. 1989).

#### Separation

Claimant was not permanently and involuntarily separated from employment prior to retirement date, as claimant was eligible to retire at anytime. The fact that the claimant had no plans to retire at the time of separation was irrelevant. *Grace v. Unemployment Compensation Board of Review*, 631 A.2d 748 (Pa. Cmwlth. 1993).

#### Separation

Claimants remained on lay-off status after the plant closed and continued to accrue service credit. Because of this ongoing relationship, claimants were not fully, and not necessarily permanently, "separated" from employment; thus, employer was entitled to offset the weekly amount of the pensions against any unemployment benefits to which claimants were entitled. Attenberger v. Unemployment Compensation Board of Review, 682 A.2d 68 (Pa. Cmwlth. 1996).

## § 65.104. Initial payments.

- (a) When, following the retirement of an employe and, as part of a general pension plan, an initial payment is made in lieu of or in addition to the regular pension amount to which the employe is entitled, the initial payment will be considered a pension payment, and will be subject to this chapter.
- (b) Initial payments are independent of regular pension payments. To the extent that they meet the requirements for deductibility provided in this chapter, the Department will deduct them from compensation otherwise payable to a claimant even if the claimant's regular pension payments are not deductible. The

Department will not deduct initial payments if they do not meet the requirements for deductibility provided in this chapter, even if the claimant's regular pension payments are deductible.

- (c) When the initial payment includes an amount paid for any reason other than pension, including unused vacation, only that amount which is attributable to the pension is deductible.
- (d) When the initial pension payment is received by a claimant in a lumpsum, the deduction of this initial pension amount will be calculated by dividing the initial pension amount by the number of weeks for which the pension plan specifies the initial payment is being made. The number of weeks attributable to unused vacation or other payments will not be used in determining the weekly pension amount to be deducted. The result of this calculation, if not a multiple of 1 dollar, will be computed to the next higher multiple of 1 dollar and will be considered the prorated weekly deductible amount of the initial payment and is the amount by which the weekly benefit rate will be reduced, but not below zero.

#### Source

The provisions of this § 65.104 adopted July 1, 1969; amended March 12, 1976, effective March 13, 1976, 6 Pa.B. 450; amended January 2, 1998, effective January 3, 1998, 28 Pa.B. 21. Immediately preceding text appears at serial page (224423).

# § 65.105. Lump-sum retirement payments.

- (a) When a claimant receives a lump-sum payment in lieu of a periodic pension payment, the prorated weekly pension amount which the employe could have received will be deducted in accordance with § 65.108 (relating to rules of attribution).
- (b) When a claimant cannot receive periodic pension payments and must take a mandatory lump-sum payment, no pension deduction will be made.
- (c) When a claimant receives a deductible lump sum payment and transfers only a portion of that payment into an eligible retirement plan within 60 days of receipt, the remainder of the lump sum payment which is not transferred into an eligible retirement plan will be deducted, along with any other deductible pension payments made to the claimant under § 65.102 (relating to application of the deduction) and § 65.108.

### Source

The provisions of this § 65.105 adopted July 1, 1969; amended March 12, 1976, effective March 13, 1976, 6 Pa.B. 450; amended January 2, 1998, effective January 3, 1998, 28 Pa.B. 21. Immediately preceding text appears at serial page (209615).

# § 65.106. [Reserved].

#### Source

The provisions of this § 65.106 adopted July 1, 1969; reserved March 12, 1976, effective March 13, 1976, 6 Pa.B. 450. Immediately preceding text appears at serial pages (9326) to (9327).

# § 65.107. [Reserved].

#### Source

The provisions of this § 65.107 adopted July 1, 1969; reserved March 12, 1976, effective March 13, 1976, 6 Pa.B. 450. Immediately preceding text appears at serial page (9327).

# § 65.108. Rules of attribution.

If a pension, retirement, annuity or other similar periodic payment deductible under section 404(d)(2) of the law (43 P. S. \$804(d)(2)) is received on other than a weekly basis, the amount to be deducted will be prorated as follows: The claimant's monthly pension is the amount the claimant could have received each month had the claimant opted to take periodic payments in lieu of a lump sum. The Department will use the deductible amount of that monthly pension, convert it to a yearly amount, and divide by 52. If not a multiple of one dollar, the Department will determine the prorated weekly deductible amount of the pension by rounding to the next higher multiple of one dollar. The weekly benefit amount payable to the claimant will be reduced, but not below zero, by the prorated weekly deductible amount of the pension, in accordance with section 404(d)(2) of the law.

#### Source

The provisions of this § 65.108 adopted January 2, 1998, effective January 3, 1998, 28 Pa.B. 21.

## **Cross References**

This section cited in 34 Pa. Code § 65.102 (relating to application of the deduction); and 34 Pa. Code § 65.105 (relating to lump-sum retirement payments).

# Subchapter F. COMPUTATIONS

# DETERMINATION OF WEEKLY BENEFIT RATE

Sec.	
65.111.	Benefit table.
65.112.	Extending or contracting benefit table.
65.113.	Computation of weekly wage.
65.114.	High quarter rate determination.
65.115.	Ascertainment of full-time weekly wage
65.116.	Application for benefits.
65 117	[Recerved]

## WEEKLY NET EARNINGS IN SIDELINE SELF-EMPLOYMENT

- 65.121. Computation of weekly net earnings.
- 65.122. Seasonal businesses.
- 65.123. Application of computed earnings.

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# DETERMINATION OF WEEKLY BENEFIT RATE

# § 65.111. Benefit table.

- (a) The table specified for the determination of rate and amount of benefits, as provided in Appendix A, shall be extended or contracted annually as prescribed in section 404(e)(2) of the law (43 P. S. § 804(e)(2)) as follows:
  - (1) The total number of persons in covered employment reported by employers to the Department for the 12-month period ending June 30 is divided by 12 and rounded to the nearest unit to produce the average monthly number of covered workers.
  - (2) The total amount of covered wages reported by employers to the Department—irrespective of the limit on the amount of wages subject to employer contributions—for the 12-month period ending June 30 is then divided by the monthly number of covered workers. The result is rounded to the nearest cent to produce the average annual wage.
  - (3) The average annual wage is then divided by 52, rounding to the nearest cent, to produce the average weekly wage.
  - (4) The average weekly wage is then multiplied by 2 and the product is divided by 3. The result becomes the maximum weekly benefit rate. If the result is not a whole dollar amount, it shall be rounded to the next higher multiple of \$1.
- (b) The amount of qualifying wages set forth in the benefit table for the highest quarterly wage, not the base year wages of the employe, shall be subject to section 401(a) of the law (43 P. S. § 801(a)).
- (c) The Secretary shall annually submit the table specified for the determination of rate and amount of benefits to the Legislative Reference Bureau for suggested publication as a notice in the *Pennsylvania Bulletin* under 45 Pa.C.S. § 725(a)(6) (relating to additional contents of the *Pennsylvania Bulletin*) and for suggested codification in the *Pennsylvania Code*, as Appendix A, under 45 Pa.C.S. § 702(7) (relating to contents of the *Pennsylvania Code*).

## Authority

The provisions of this § 65.111 issued under sections 201(a) and 404(e)(2) of the Unemployment Compensation Law (43 P. S. §§ 761(a) and 804(e)(2)).

#### Source

The provisions of this § 65.111 adopted December 17, 1971, effective December 18, 1971, 1 Pa.B. 2319; corrected December 24, 1971, effective January 1, 1972, 1 Pa.B. 2346; amended December 15, 1972, effective January 1, 1973, 2 Pa.B. 2327; amended December 15, 1973, effective January 1, 1974, 3 Pa.B. 2817; amended December 20, 1974, effective 30 days subsequent to final approval of act of December 5, 1974, 4 Pa.B. 2568; amended December 19, 1975, effective January 4, 1976, 5 Pa.B. 3272; amended December 17, 1976, effective January 2, 1977, 6 Pa.B. 3113; amended December 17, 1977, effective January 1, 1978, 7 Pa.B. 3784; amended December 30, 1978, effective January 1, 1979, 8 Pa.B. 3812; amended December 22, 1979, effective January 1, 1980, 9 Pa.B. 4168; amended December 25, 1981, effective January 1, 1982, 11 Pa.B. 4439; amended December 31, 1982,

effective January 1, 1983, 13 Pa.B. 17; corrected January 21, 1983, effective January 1, 1983, 13 Pa.B. 522; amended December 30, 1983, effective January 1, 1984, 13 Pa.B. 4013; amended December 28, 1984, effective December 29, 1984, 14 Pa.B. 4688; amended December 28, 1984, effective January 1, 1985, 14 Pa.B. 4719; amended January 3, 1985, effective January 1, 1986, 15 Pa.B. 50; amended December 26, 1986, effective January 1, 1987, 16 Pa.B. 5004; amended December 25, 1987, effective January 1, 1988, 17 Pa.B. 5359; amended December 23, 1988, effective January 1, 1989, 18 Pa. B. 5675; amended December 22, 1989, effective January 1, 1990, 19 Pa.B. 5467. Immediately preceding text appears at serial page (134103) to (134108).

## Cross References

This section cited in 34 Pa. Code § 65.112 (relating to extending or contracting benefit table).

# § 65.112. Extending or contracting benefit table.

- (a) When it is necessary, under the provisions of section 404(e)(2) of the law (43 P. S. § 804(e)(2)), to extend the table specified in § 65.111 (relating to benefit table) and Appendix A for the determination of rates and amounts of benefits, it shall be done as follows:
  - (1) The words "or more" shall be deleted from the last line under *Part A* of Appendix A, and an amount \$24 greater than the first entry in that line shall be substituted therefor.
  - (2) Part A shall be extended as much as necessary by adding \$25 to each amount of the preceding line. At the point where the entry in Part B equals 64 2/3% of the average weekly wage, the first entry in Part A shall consist of an amount \$25 greater than the smaller amount in the preceding line, and the words "or more" shall be added.
  - (3) Part B of Appendix A shall be extended in increments of \$1.00 until that point is reached where the amount is equal to 64 2/3% of the average weekly wage.
  - (4) Part C of Appendix A shall be extended in increments of \$40 to the point where, under Part B of Appendix A, the amount is equal to 64 2/3% of the average weekly wage.
  - (5) Part D of Appendix A shall be extended in increments of \$30 to the point where, under Part B of Appendix A, the amount is equal to 64 2/3% of the average weekly wage.
- (b) When it is necessary to contract the table specified for the determination of rates and amounts of benefits, it shall be done by deleting all lines following that in which the amount in *Part B* is 64 2/3 % of the average weekly wage and substituting the words "or more" for the higher amount under *Part A* in that line.
- (c) The percent stated in subsections (a) and (b) for establishing the maximum weekly benefit rate shall be 64 2/3 % for calendar year 1975, and 66 2/3% for calendar year 1976 and for subsequent calendar years.

#### Source

The provisions of this § 65.112 adopted December 3, 1971, effective December 4, 1971, 1 Pa.B. 2231; amended December 20, 1974, effective 30 days subsequent to final approval of the act of December 5, 1974, 4 Pa.B. 2568. Immediately preceding text appears at serial pages (13491) to (13492).

# § 65.113. Computation of weekly wage.

- (a) It is an objective of the Pennsylvania Unemployment Compensation Program that an unemployed, eligible claimant shall be compensated for at least 50% of his weekly wage loss, subject to the maximum weekly benefit rate fixed by law.
- (b) Prior to 1955, computation of the weekly benefit rate of the claimant was based exclusively upon his weekly earnings during that calendar quarter of his base year in which he has the greatest amount of wages in covered employment.
- (c) When a claimant has experienced irregular or short term employment in his base year, the high quarter formula of subsection (b) has occasionally failed to compensate the claimant at the rate of 50% of his weekly wage. Section 404(a) of the law (43 P. S. § 804(a)) remedies this condition effective with benefit years commencing on or after May 1, 1955, to provide an alternate formula for computing a claimant's compensation rate, that is 50% of his full-time weekly wage, whichever is greater.

## Source

The provisions of this § 65.113 adopted July 1, 1969.

#### **Notes of Decisions**

Weekly Wage

Claimants employed as intermittent intake interviewers by the Office of Employment Security were entitled to receive benefits at 50% of their weekly wage, since, when working, they never worked less hours per week than a full-time work week. *Brennan v. Unemployment Compensation Board of Review*, 484 A.2d 430 (Pa. Cmwlth. 1984).

#### **Cross References**

This section cited in 34 Pa. Code § 65.122 (relating to seasonal businesses).

# § 65.114. High quarter rate determination.

The high quarter formula, in most instances, yields a weekly benefit rate which is equal to or in excess of 50% of the full-time weekly wage of the claimant. Since the Department is in possession of the wage records of the claimant required for this computation, and since additional information not of record is required for determining his full-time weekly wage, the Department, for the purpose of practicable administration and in order to avoid delay in the payment of benefits, shall apply the following rules in determining the claimant's weekly benefit rate under the provisions of this subchapter:

- (1) A weekly benefit rate, computed on the basis of the claimant's high quarter wages in accordance with Part A and Part B of Appendix A, shall be the rate on which his compensation rights shall be initially determined for any benefit year, unless it is found on the basis of employment experience in the claimant's base year that 50% of his full-time weekly wage exceeds his weekly benefit rate as established by the high quarter formula, in which event his weekly benefit rate shall be 50% of his full-time weekly wage.
- An employe who is employed in an occupation in which the remuneration is based solely on commission with no fixed or guaranteed minimum, or an employe hired as a contingent or extra employe, or one hired for less than the full-time work week of the establishment, shall be deemed not to have a full-time weekly wage on the basis of that employment.
- (3) The application of these rules shall in no way prejudice the right of a claimant whose base-year wages are insufficient to qualify him for compensation at the rate thus determined to receive compensation at a lower rate in accordance with section 404(a)(3) and (c) of the law (43 P. S. § 804(a)(3) and (c)).

#### **Notes of Decisions**

Invalid

This section was held invalid because it excludes from the benefits of the optional calculation method allowed by 43 P. S. § 804(a)(1) a category of employes which was intended to be included, and because it is inconsistent with the broad humanitarian purpose and the language of the Unemployment Compensation Law. Brennan v. Unemployment Compensation Board of Review, 484 A.2d 430 (Pa. Cmwlth. 1984).

Weekly Wage

Working 30 out of a possible 35-hour work week does not qualify an applicant as a full-time weekly wage earner and benefits must be computed by the table located at 43 P. S. § 804(e)(1) as required by 43 P. S. § 804(a)(1). Figliomeni v. Unemployment Compensation Board of Review, 382 A.2d 1311 (Pa. Cmwlth. 1978).

# § 65.115. Ascertainment of full-time weekly wage.

The full-time weekly wage of an employe shall be that wage which an employe would receive if he were employed for a full-time week of not less than 5 full work days, and shall be ascertained as follows:

- (1) In all cases, the wages paid by the employer from whom the claimant earned the greatest amount of wages in his base year, as shown on the Notice of Financial Determination (Form UC-44F), shall be used as the basis for ascertaining the full-time weekly wage. If the claimant was paid at more than one wage rate based upon a unit of time by the employer, the wage rate at which he earned the greatest amount of wages in his base year shall be used.
- (2) In all cases, the full-time weekly wage shall be computed to the nearest dollar.

- (3) If the wages are fixed by the week, the amount so fixed shall be the full-time weekly wage.
- (4) If the wages are fixed by the month, the full-time weekly wage shall be the monthly wage so fixed, multiplied by 12 and divided by 52.
- (5) If the wages are fixed by the year, the full-time weekly wage shall be the yearly wage so fixed, divided by 52.
- (6) If the wages are fixed by the day, the full-time weekly wage shall be the daily wage rate multiplied by not less than five.
- (7) If the wages are fixed by the hour, the full-time weekly wage shall be the hourly wage rate multiplied by the regularly scheduled number of hours in a full-time work day, and the result multiplied by not less than five.
- (8) If the wages are fixed on a piece rate or tonnage basis, the full-time weekly wage shall be determined as follows:
- (9) Wages earned in the calendar quarter in which the claimant's earnings were the greatest in his base year shall be divided by the actual number of hours worked for the wages to establish the average hourly rate. The average hourly rate thus obtained shall be multiplied by the regularly scheduled number of hours in a full-time work day and the result multiplied by not less than five.
- (10) If the wages are fixed on a combination of an hourly wage rate plus a piece work or tonnage rate, the full-time weekly wage shall be determined by the piece rate method, as explained in this section.

#### Source

The provisions of this § 65.115 adopted July 1, 1969.

# § 65.116. Application for benefits.

- (a) If, at the time the claimant files his initial application for benefits, a full-time weekly wage can be established, subject to verification, it shall be indicated on the initial application of the claimant. The weekly benefit rate for these applications shall be computed on the basis of the highest quarterly wages in accordance with Part A and Part B of Appendix A, or 50% of the full-time weekly wage, whichever is greater.
- (b) If, at the time the claimant files his initial application for benefits, a full-time weekly wage cannot be established, the weekly benefit rate shall be computed solely on the basis of the high quarter formula. Upon receipt of the Notice of Financial Determination (Form UC-44F), the local office shall determine if there is a substantial basis for a weekly benefit rate determination based on full-time weekly wage. This determination may be made at the time of the waiting week or at the time of the benefit rights interview. For these cases the local office shall initiate whatever actions are required to obtain necessary wage information upon which to establish the full-time weekly wage.

#### Source

The provisions of this § 65.116 adopted July 1, 1969.

# § 65.117. [Reserved].

#### Source

The provisions of this § 65.117 adopted July 1, 1969; reserved February 11, 2011, effective February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (259507).

## WEEKLY NET EARNINGS IN SIDELINE SELF-EMPLOYMENT

# § 65.121. Computation of weekly net earnings.

(Editor's Note: This regulation has been held invalid. Lerch v. Unemployment Compensation Board of Review, 180 A.3d 545 (Pa. Cmwlth. 2018).)

- (a) Since an accurate determination of weekly net earnings for a particular week or month will usually be impossible because of the time lapse between the performance of services and the receipt of resulting income. Weekly net earnings for a current calendar year shall be based on net earnings in a previous calendar year or on anticipated earnings in the current calendar year, if operations were not conducted in a previous calendar year, in accordance with the following:
  - (1) For a claimant engaged in farming, "gross income" from sales and services shall be reduced by subtraction of expenses for labor, feed, seeds and plants, fertilizer and lime.
  - (2) For a claimant engaged in a business other than farming, "gross income" from sales and services shall be reduced by subtraction of the cost, if any, of goods sold. Cost of goods sold shall include the total cost of merchandise, cost of labor and cost of material and supplies.
  - (3) The remainder shall be divided by the number of weeks during which the farm or business operated or will operate during a year. The quotient shall represent the weekly net earnings to be used for the purpose of computing benefits payable.
- (b) Weekly net earnings computed in accordance with subsection (a) applies throughout the benefit year for as long as the business operates in the benefit year.

# Notes of Decisions

Net Earnings

The provisions of 34 Pa. Code § 65.121 provide only for the deduction of labor and material costs from gross income in computing the net earnings of a single sideline business; nothing suggests that losses from failing sideline ventures may be deducted from profits of successful sideline businesses in computing weekly income from sideline activities. *Frederick v. Unemployment Compensation Board of Review*, 423 A.2d 801 (Pa. Cmwlth. 1980).

This regulation is unreasonable because it so severely limits the deductions from gross income of a sideline service business as to eliminate any distinction between gross and net income. This regulation also exceeds the Department's statutory authority and the Department lacked legal authority to repromulgate the regulation after an appellate court found it was unauthorized. *Lerch v. Unemployment Compensation Board of Review*, 180 A.3d 545, 553 (Pa. Cmwlth. 2018).

#### Source

The provisions of this § 65.121 adopted July 1, 1969.

# § 65.122. Seasonal businesses.

When seasonal businesses are involved, weekly net earnings computed in accordance with § 65.113 (relating to computation of weekly wage) apply to any weeks in the benefit year during which the business normally operates.

#### Source

The provisions of this § 65.122 adopted July 1, 1969.

# § 65.123. Application of computed earnings.

Application of computed weekly net earnings apply whether or not a benefit year overlaps a calendar year.

#### Source

The provisions of this § 65.123 adopted July 1, 1969.

# Subchapter G. INTERSTATE CLAIMS

# COMPENSATION TO INTERSTATE CLAIMANTS

Sec.	
65.131.	Registration for work.
65.132.	Benefit rights of interstate claimants.
65.133.	Unavailable benefit credits.
65.134.	Claims for benefits.
65.135.	Filing of claims.
65.136.	Determination of claims.
65.137.	Appellate procedure.
65.138.	Claims taken in Canada.
65.139.	Definitions.
65.141.	[Reserved].
65.142.	[Reserved].

# COMPENSATION TO INTERSTATE CLAIMANTS

# § 65.131. Registration for work.

- (a) Each interstate claimant shall be registered for work through a public employment office in the agent state, when and as required by the law, regulations and procedures of the agent state. The registration shall be accepted as meeting the registration requirements of the liable state.
- (b) Each agent state shall report to the liable state in question whether each interstate claimant meets the registration requirements of the agent state.

## Source

The provisions of this § 65.131 adopted July 1, 1969.

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(392460) No. 526 Sep. 18

## § 65.132. Benefit rights of interstate claimants.

- (a) If a claimant files a claim against a state, and it is determined by the state that the claimant has available benefit credits in that state, then claims shall be filed only against that state as long as benefit credits are available in that state. Thereafter, the claimant may file claims against any other state in which there are available benefit credits.
- (b) Benefit rights of interstate claimants established by this subchapter apply only with respect to new claims (notices of unemployment) filed on or after July 5, 1953.

#### Source

The provisions of this § 65.132 adopted July 1, 1969.

## § 65.133. Unavailable benefit credits.

- (a) For the purposes of this subchapter, benefit credit shall be deemed to be unavailable whenever benefits have been exhausted, terminated or postponed either for an indefinite period or for the entire period in which benefits would otherwise be payable, or whenever benefits are affected by the application of a seasonal restriction.
- (b) Benefit rights of interstate claimants established by this subchapter apply only to new claims, that is, notices of unemployment filed on or after July 5, 1953.

#### Source

The provisions of this § 65.133 adopted July 1, 1969.

## § 65.134. Claims for benefits.

Claims for benefits or waiting-period credit shall be filed by interstate claimants on uniform interstate claim forms and in accordance with uniform procedures developed pursuant to the interstate benefit payment plan. Claims shall be filed in accordance with the type of week in use in the agent state. Adjustments required to fit the type of week used by the liable state shall be made by the liable state on the basis of consecutive claims filed.

#### Source

The provisions of this § 65.134 adopted July 1, 1969.

## § 65.135. Filing of claims.

- (a) Claims shall be filed in accordance with agent-state regulations for intrastate claims in local employment offices, or at an itinerant point.
- (b) With respect to claims for weeks of unemployment in which an individual was not working for his regular employer, the liable state shall, under circumstances which it considers good cause, accept a continued claim filed up to one

week, or one reporting period, late. If a claimant files more than one reporting period late, an initial claim shall be used to begin a claim series and no continued claim for a past period shall be accepted.

(c) With respect to weeks of unemployment during which an individual is attached to his regular employer, the liable state shall accept any claim which is filed within the time limit applicable to the claims under the law of the agent state.

#### Source

The provisions of this § 65.135 adopted July 1, 1969.

## § 65.136. Determination of claims.

- (a) The agent state shall, in connection with each claim filed by an interstate claimant, ascertain and report to the liable state in question facts relating to the claimant's availability for work and eligibility for benefits as are readily determinable in and by the agent state.
- (b) The responsibility and authority of the agent state in connection with the determination of interstate claims shall be limited to investigation and reporting of relevant facts. The agent state may not refuse to take an interstate claim.

#### Source

The provisions of this § 65.136 adopted July 1, 1969.

# § 65.137. Appellate procedure.

- (a) The agent state shall afford all reasonable cooperation in the taking of evidence and the holding of hearings in connection with appealed interstate benefit claims.
- (b) With respect to the time limits imposed by the law of a liable state upon the filing of an appeal in connection with a disputed benefit claim, an appeal made by an interstate claimant shall be deemed to have been made and communicated to the liable state on the date when it is received by any qualified officer of the agent state.

#### Source

The provisions of this § 65.137 adopted July 1, 1969.

# § 65.138. Claims taken in Canada.

This subchapter applies to claims taken in and for Canada.

#### Source

The provisions of this § 65.138 adopted July 1, 1969.

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(355720) No. 437 Apr. 11

## § 65.139. Definitions.

In addition to the words and terms defined in § 61.1 (relating to definitions), the following words and terms, when used in this subchapter, have the following meanings, unless the context clearly indicates otherwise:

Agent state—A state in which an individual files a claim for benefits from another state.

*Benefits*—Compensation payable to an individual with respect to the individual's unemployment, under the unemployment insurance law of a state.

Interstate Benefit Payment Plan—The plan approved by the National Association of State Workforce Agencies, under which benefits are payable to unemployed individuals absent from the state in which benefit credits have been accumulated.

Interstate claimant—

- (i) An individual who claims benefits under the unemployment insurance law of one or more liable states through the facilities of an agent state.
- (ii) The term does not include an individual who customarily commutes from a residence in an agent state to work in a liable state unless the Department finds that this exclusion would create undue hardship on the claimants in specified areas.

*Liable state*—A state against which an individual files, through another state, a claim for benefits.

*State*—The term includes Puerto Rico, the Virgin Islands and the District of Columbia.

Week of unemployment—Any week of unemployment as defined in the law of the liable state from which benefits with respect to the week are claimed.

#### Source

The provisions of this § 65.139 adopted February 11, 2011, effective February 12, 2011, 41 Pa.B. 848.

## § 65.141. [Reserved].

## Source

The provisions of this § 65.141 adopted July 1, 1969; reserved August 23, 1974, effective August 24, 1974, 4 Pa.B. 1779. Immediately preceding text appears at serial page (14339).

## § 65.142. [Reserved].

## Source

The provisions of this § 65.142 adopted July 1, 1969; reserved August 23, 1974, effective August 24, 1974, 4 Pa.B. 1779. Immediately preceding text appears at serial page (14339).

Sec.

# Subchapter H. ALLOWANCES FOR DEPENDENTS

65.151.	Definitions.
65.152.	Purpose.
65.153.	Amount to remain fixed.
65.154.	Payments.
65.155.	Claimants without a dependent spouse
65.156.	Reserve accounts of employers.
65.157.	Extended benefits.

## § 65.151. Definitions.

The following words and terms, when used in this subchapter, have the following meanings, unless the context clearly indicates otherwise:

Dependent child—An individual's unmarried child, stepchild, legally adopted child or illegitimate child, who at the beginning of the individual's current benefit year, was wholly or chiefly supported by the individual and was 17 years of age or younger, or if 18 years of age or older, because of physical or mental infirmity was unable to engage in a gainful occupation.

Dependent spouse—An individual's lawful husband or wife who is living in the same household and who is being wholly or chiefly supported by the individual at the beginning of such individual's benefit year.

Wholly or chiefly supported—The dependent is receiving more than 1/2 of the cost of his support from the individual.

## Source

The provisions of this § 65.151 adopted October 22, 1971, effective October 23, 1971, 1 Pa.B. 2017; amended December 7, 1973, effective December 8, 1973, 3 Pa.B. 2790; amended November 5, 1976, effective November 6, 1976, 6 Pa.B. 2817. Immediately preceding text appears at serial page (17314).

## § 65.152. Purpose.

This subchapter is intended to effectuate those provisions of the law which deal with the payment of an allowance for dependents to eligible claimants for unemployment compensation.

#### Source

The provisions of this § 65.152 adopted October 22, 1971, effective October 23, 1971, 1 Pa.B. 2017.

## § 65.153. Amount to remain fixed.

The amount of allowance for dependents as computed at the time of the application for benefits shall remain fixed for the duration of the claimant's benefit year, except in instances of error in the original determination.

#### Source

The provisions of this § 65.153 adopted October 22, 1971, effective October 23, 1971, 1 Pa.B. 2017.

# § 65.154. Payments.

Dependent's allowance shall be paid for valid claim weeks whether full or partial weekly benefit amount is payable. The number of payments shall be limited to the number of weeks that the claimant is entitled to benefits under sections 404(e)(3) and 405A of the law (43 P.S. §§ 804(e)(3) and 815), respectively.

#### Authority

The provisions of this § 65.154 amended under section 201(a) of the Unemployment Compensation Law (43 P.S. § 761(a)).

#### Source

The provisions of this § 65.154 adopted October 22, 1971, effective October 23, 1971, 1 Pa.B. 2017; amended June 4, 2021, effective June 5, 2021, 51 Pa.B. 3099. Immediately preceding text appears at serial page (355723).

## § 65.155. Claimants without a dependent spouse.

In the event a claimant does not have a dependent spouse, a \$5 allowance shall be payable for the first dependent child, plus \$3 for one other dependent child, if any.

#### Source

The provisions of this § 65.155 adopted October 22, 1971, effective October 23, 1971, 1 Pa.B. 2017

## § 65.156. Reserve accounts of employers.

- (a) If a reserve account for an employer subject to this act is not authorized or not required to be maintained under criteria established in the law, allowances for dependents shall be subject to a reimbursement as follows:
  - (1) The Unemployment Compensation Fund shall be reimbursed for dependent's allowance paid as a result of State employment under section 1001 of the law (43 P. S. § 891). Reimbursement will be made in accordance with section 1003 of the law (43 P. S. § 893).
  - (2) The Unemployment Compensation Fund shall be reimbursed for dependent's allowance paid as a result of service in the employ of a reimbursable nonprofit organization as defined under section 1101 of the law (43 P. S. § 901). Charges will be made to the employer's account in accordance with section 1108 of the law (43 P. S. § 908). Reimbursement will be made in accordance with section 1106 of the law (43 P. S. § 906).
  - (3) The Unemployment Compensation Fund shall be reimbursed for dependent's allowance paid as a result of service in the employ of a reimbursable instrumentality or political subdivision of this Commonwealth as defined

under section 1201 of the law (43 P. S. § 911). Charges will be made to the employer's account in accordance with section 1203 of the law (43 P. S. § 913). Reimbursement shall be made in accordance with section 1202.4 of the law (43 P. S. § 912.4).

(4) The Unemployment Compensation Fund shall be reimbursed based upon the percent of charge for dependent's allowance paid on a combined wage claim. The transferring state's reimbursement shall be in accordance with arrangements entered into under section 312 of the law (43 P. S. § 792).

#### Source

The provisions of this § 65.156 adopted October 22, 1971, effective October 23, 1971, 1 Pa.B. 2017; amended March 29, 1974, effective March 30, 1974, 4 Pa.B. 581; amended February 11, 2011, effective February 12, 2011, 41 Pa.B. 848. Immediately preceding text appears at serial page (347967).

# § 65.157. Extended benefits.

The terms and conditions of the law which apply to claims for and payment of regular compensation apply to claims for and payment of extended compensation under Article IV-A of the law (43 P. S. §§ 811—818), except that a claimant otherwise eligible for extended benefits under Article IV-A of the law is not subject to the terms and conditions of the following provisions:

- (1) To have worked and earned requalifying wages between benefit years as required by section 4(w)(2) of the law (43 P. S. § 753(w)(2)).
- (2) To meet the monetary requirements specified by section 401(a) of the law (43 P. S. § 801(a)).

#### Source

The provisions of this § 65.157 adopted October 22, 1971, effective October 23, 1971, 1 Pa.B. 2017; amended March 2, 1973, effective March 3, 1973, 3 Pa.B. 484; amended September 17, 1976, effective September 18, 1976, 6 Pa.B. 2279. Immediately preceding text appears at serial page (15242).

# Subchapter I. BENEFITS BASED ON SERVICE FOR EDUCATIONAL INSTITUTIONS

Sec.

65.161. Reasonable assurance.

## Authority

The provisions of this Subchapter I issued under section 201(a) of the Unemployment Compensation Law (43 P.S. § 761(a)), unless otherwise noted.

#### Source

The provisions of this Subchapter I adopted January 3, 2003, effective immediately and apply to applications for benefits effective on or after the date of publication, 33 Pa.B. 25, unless otherwise noted.

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#### § 65.161. Reasonable assurance.

- (a) For purposes of section 402.1 of the law (43 P.S. § 802.1), a contract or reasonable assurance that an individual will perform services in the second academic period exists only if both of the following conditions are met:
  - (1) The educational institution or educational service agency provides a bona fide offer of employment for the second academic period to the individual.
  - (2) The economic terms and conditions of the employment offered to the individual for the second academic period are not substantially less than the terms and conditions of the individual's employment in the first academic period.
- (b) For the purposes of subsection (a), an offer of employment is not bona fide if both of the following conditions exist:
  - (1) The educational institution or educational service agency does not control the circumstances under which the individual would be employed.
  - (2) The educational institution or educational service agency cannot provide evidence that the individual or similarly situated individuals normally perform services in the second academic period.
- (c) For the purposes of subsection (a), economic terms and conditions of employment include wages, benefits and hours of work.

#### **Notes of Decisions**

Substitute Teacher Not Eligible for Unemployment Benefits

School District sought review of order of Unemployment Compensation Board of Review that found substitute teacher eligible for unemployment compensation benefits; even though substitute teacher enjoyed several long-term assignments, district's offer of per diem employment was the same as previous school year's offer and therefore, terms and conditions were not substantially less precluding eligibility for unemployment benefits. *Carlynton School District v. Unemployment Compensation Board*, 929 A.2d 680, 684 (Pa. Cmwlth. 2007).

Long-term substitute school teacher returning in the second academic year as day-to-day substitute with lesser pay and benefits, was entitled to receive unemployment benefits for the summer vacation period between academic years pursuant to regulation providing that for purposes of receiving unemployment benefits, a teacher does not have reasonable assurance of returning to work unless offered, during the second academic year, wages and benefits substantially equivalent to the first year. *Slippery Rock Area v. Unemployment Comp.*, 983 A.2d 1231 (Pa. 2009).

Teacher Unemployed During Break Not Entitled to Unemployment Benefits

A teacher who is unemployed during a break between academic terms and has a reasonable assurance of employment in the next term is not entitled to unemployment compensation when the employer provided a bona fide offer of employment for the second term, with economic terms and conditions not substantially less than those provided in the first term. *Glassmire v. Unemployment Compensation Board of Review*, 856 A.2d 269, 273 (Pa. Cmwlth. 2004).

Validity

Department of Labor and Industry's regulation providing that for purposes of receiving unemployment benefits, a teacher does not have "reasonable assurance" of returning to work unless offered, during the second academic year wages and benefits substantially equivalent to the first year was valid and enforceable; regulation was adopted pursuant to delegated legislative power, in accordance with the appropriate administrative procedure, and is reasonable. *Slippery Rock Area v. Unemployment Comp.*, 983 A.2d 1231, 1244-1245 (Pa. 2009).

# Appendix A

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$1,688—\$1,712	\$68	\$2,718
\$1,713—\$1,737	\$69	\$2,758
\$1,738—\$1,762	\$70	\$2,797
\$1,763—\$1,787	\$71	\$2,837
\$1,788—\$1,812	\$72	\$2,877
\$1,813—\$1,837	\$73	\$2,916
\$1,838—\$1,862	\$74	\$2,956
\$1,863—\$1,887	\$75	\$2,996
\$1,888—\$1,912	\$76	\$3,035
\$1,913—\$1,937	\$77	\$3,075
\$1,938—\$1,962	\$78	\$3,115
\$1,963—\$1,987	\$79	\$3,154
\$1,988—\$2,012	\$80	\$3,194
\$2,013—\$2,037	\$81	\$3,234
\$2,038—\$2,062	\$82	\$3,274
\$2,063—\$2,087	\$83	\$3,313
\$2,088—\$2,112	\$84	\$3,353
\$2,113—\$2,137	\$85	\$3,393
\$2,138—\$2,162	\$86	\$3,432
\$2,163—\$2,187	\$87	\$3,472
\$2,188—\$2,212	\$88	\$3,512
\$2,213—\$2,237	\$89	\$3,551
\$2,238—\$2,262	\$90	\$3,591
\$2,263—\$2,287	\$91	\$3,631
\$2,288—\$2,312	\$92	\$3,670
\$2,313—\$2,337	\$93	\$3,710
\$2,338—\$2,362	\$94	\$3,750
\$2,363—\$2,387	\$95	\$3,789
\$2,388—\$2,412	\$96	\$3,829
\$2,413—\$2,437	\$97	\$3,869
\$2,438—\$2,462	\$98	\$3,908
\$2,463—\$2,487	\$98	\$3,948
\$2,488—\$2,512	\$99	\$3,988
\$2,513—\$2,537	\$100	\$4,027
\$2,538—\$2,562	\$101	\$4,067
\$2,563—\$2,587	\$102	\$4,107

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$2,588—\$2,612	\$103	\$4,147
\$2,613—\$2,637	\$104	\$4,186
\$2,638—\$2,662	\$105	\$4,226
\$2,663—\$2,687	\$106	\$4,266
\$2,688—\$2,712	\$107	\$4,305
\$2,713—\$2,737	\$108	\$4,345
\$2,738—\$2,762	\$109	\$4,385
\$2,763—\$2,787	\$110	\$4,424
\$2,788—\$2,812	\$111	\$4,464
\$2,813—\$2,837	\$112	\$4,504
\$2,838—\$2,862	\$113	\$4,543
\$2,863—\$2,887	\$114	\$4,583
\$2,888—\$2,912	\$115	\$4,623
\$2,913—\$2,937	\$116	\$4,662
\$2,938—\$2,962	\$117	\$4,702
\$2,963—\$2,987	\$118	\$4,742
\$2,988—\$3,012	\$119	\$4,781
\$3,013—\$3,037	\$120	\$4,821
\$3,038—\$3,062	\$121	\$4,861
\$3,063—\$3,087	\$122	\$4,900
\$3,088—\$3,112	\$123	\$4,940
\$3,113—\$3,137	\$124	\$4,980
\$3,138—\$3,162	\$125	\$5,020
\$3,163—\$3,187	\$126	\$5,059
\$3,188—\$3,212	\$127	\$5,099
\$3,213—\$3,237	\$128	\$5,139
\$3,238—\$3,262	\$129	\$5,178
\$3,263—\$3,287	\$130	\$5,218
\$3,288—\$3,312	\$131	\$5,258
\$3,313—\$3,337	\$132	\$5,297
\$3,338—\$3,362	\$133	\$5,337
\$3,363—\$3,387	\$134	\$5,377
\$3,388—\$3,412	\$135	\$5,416
\$3,413—\$3,437	\$136	\$5,456
\$3,438—\$3,462	\$137	\$5,496
\$3,463—\$3,487	\$138	\$5,535
\$3,488—\$3,512	\$139	\$5,575

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$3,513—\$3,537	\$140	\$5,615
\$3,538—\$3,562	\$141	\$5,654
\$3,563—\$3,587	\$142	\$5,694
\$3,588—\$3,612	\$143	\$5,734
\$3,613—\$3,637	\$144	\$5,774
\$3,638—\$3,662	\$145	\$5,813
\$3,663—\$3,687	\$146	\$5,853
\$3,688—\$3,712	\$147	\$5,893
\$3,713—\$3,737	\$147	\$5,932
\$3,738—\$3,762	\$148	\$5,972
\$3,763—\$3,787	\$149	\$6,012
\$3,788—\$3,812	\$150	\$6,051
\$3,813—\$3,837	\$151	\$6,091
\$3,838—\$3,862	\$152	\$6,131
\$3,863—\$3,887	\$153	\$6,170
\$3,888—\$3,912	\$154	\$6,210
\$3,913—\$3,937	\$155	\$6,250
\$3,938—\$3,962	\$156	\$6,289
\$3,963—\$3,987	\$157	\$6,329
\$3,988—\$4,012	\$158	\$6,369
\$4,013—\$4,037	\$159	\$6,408
\$4,038—\$4,062	\$160	\$6,448
\$4,063—\$4,087	\$161	\$6,488
\$4,088—\$4,112	\$162	\$6,527
\$4,113—\$4,137	\$163	\$6,567
\$4,138—\$4,162	\$164	\$6,607
\$4,163—\$4,187	\$165	\$6,647
\$4,188—\$4,212	\$166	\$6,686
\$4,213—\$4,237	\$167	\$6,726
\$4,238—\$4,262	\$168	\$6,766
\$4,263—\$4,287	\$169	\$6,805
\$4,288—\$4,312	\$170	\$6,845
\$4,313—\$4,337	\$171	\$6,885
\$4,338—\$4,362	\$172	\$6,924
\$4,363—\$4,387	\$173	\$6,964
\$4,388—\$4,412	\$174	\$7,004
\$4,413—\$4,437	\$175	\$7,043

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$4,438—\$4,462	\$176	\$7,083
\$4,463—\$4,487	\$177	\$7,123
\$4,488—\$4,512	\$178	\$7,162
\$4,513—\$4,537	\$179	\$7,202
\$4,538—\$4,562	\$180	\$7,242
\$4,563—\$4,587	\$181	\$7,281
\$4,588—\$4,612	\$182	\$7,321
\$4,613—\$4,637	\$183	\$7,361
\$4,638—\$4,662	\$184	\$7,400
\$4,663—\$4,687	\$185	\$7,440
\$4,688—\$4,712	\$186	\$7,480
\$4,713—\$4,737	\$187	\$7,520
\$4,738—\$4,762	\$188	\$7,559
\$4,763—\$4,787	\$189	\$7,599
\$4,788—\$4,812	\$190	\$7,639
\$4,813—\$4,837	\$191	\$7,678
\$4,838—\$4,862	\$192	\$7,718
\$4,863—\$4,887	\$193	\$7,758
\$4,888—\$4,912	\$194	\$7,797
\$4,913—\$4,937	\$195	\$7,837
\$4,938—\$4,962	\$196	\$7,877
\$4,963—\$4,987	\$196	\$7,916
\$4,988—\$5,012	\$197	\$7,956
\$5,013—\$5,037	\$198	\$7,996
\$5,038—\$5,062	\$199	\$8,035
\$5,063—\$5,087	\$200	\$8,075
\$5,088—\$5,112	\$201	\$8,115
\$5,113—\$5,137	\$202	\$8,154
\$5,138—\$5,162	\$203	\$8,194
\$5,163—\$5,187	\$204	\$8,234
\$5,188—\$5,212	\$205	\$8,274
\$5,213—\$5,237	\$206	\$8,313
\$5,238—\$5,262	\$207	\$8,353
\$5,263—\$5,287	\$208	\$8,393
\$5,288—\$5,312	\$209	\$8,432
\$5,313—\$5,337	\$210	\$8,472
\$5,338—\$5,362	\$211	\$8,512

Part A Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$5,363—\$5,387	\$212	\$8,551
\$5,388—\$5,412	\$213	\$8,591
\$5,413—\$5,437	\$214	\$8,631
\$5,438—\$5,462	\$215	\$8,670
\$5,463—\$5,487	\$216	\$8,710
\$5,488—\$5,512	\$217	\$8,750
\$5,513—\$5,537	\$218	\$8,789
\$5,538—\$5,562	\$219	\$8,829
\$5,563—\$5,587	\$220	\$8,869
\$5,588—\$5,612	\$221	\$8,908
\$5,613—\$5,637	\$222	\$8,948
\$5,638—\$5,662	\$223	\$8,988
\$5,663—\$5,687	\$224	\$9,027
\$5,688—\$5,712	\$225	\$9,067
\$5,713—\$5,737	\$226	\$9,107
\$5,738—\$5,762	\$227	\$9,147
\$5,763—\$5,787	\$228	\$9,186
\$5,788—\$5,812	\$229	\$9,226
\$5,813—\$5,837	\$230	\$9,266
\$5,838—\$5,862	\$231	\$9,305
\$5,863—\$5,887	\$232	\$9,345
\$5,888—\$5,912	\$233	\$9,385
\$5,913—\$5,937	\$234	\$9,424
\$5,938—\$5,962	\$235	\$9,464
\$5,963—\$5,987	\$236	\$9,504
\$5,988—\$6,012	\$237	\$9,543
\$6,013—\$6,037	\$238	\$9,583
\$6,038—\$6,062	\$239	\$9,623
\$6,063—\$6,087	\$240	\$9,662
\$6,088—\$6,112	\$241	\$9,702
\$6,113—\$6,137	\$242	\$9,742
\$6,138—\$6,162	\$243	\$9,781
\$6,163—\$6,187	\$244	\$9,821
\$6,188—\$6,212	\$245	\$9,861
\$6,213—\$6,237	\$245	\$9,900
\$6,238—\$6,262	\$246	\$9,940
\$6,263—\$6,287	\$247	\$9,980

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$6,288—\$6,312	\$248	\$10,020
\$6,313—\$6,337	\$249	\$10,059
\$6,338—\$6,362	\$250	\$10,099
\$6,363—\$6,387	\$251	\$10,139
\$6,388—\$6,412	\$252	\$10,178
\$6,413—\$6,437	\$253	\$10,218
\$6,438—\$6,462	\$254	\$10,258
\$6,463—\$6,487	\$255	\$10,297
\$6,488—\$6,512	\$256	\$10,337
\$6,513—\$6,537	\$257	\$10,377
\$6,538—\$6,562	\$258	\$10,416
\$6,563—\$6,587	\$259	\$10,456
\$6,588—\$6,612	\$260	\$10,496
\$6,613—\$6,637	\$261	\$10,535
\$6,638—\$6,662	\$262	\$10,575
\$6,663—\$6,687	\$263	\$10,615
\$6,688—\$6,712	\$264	\$10,654
\$6,713—\$6,737	\$265	\$10,694
\$6,738—\$6,762	\$266	\$10,734
\$6,763—\$6,787	\$267	\$10,774
\$6,788—\$6,812	\$268	\$10,813
\$6,813—\$6,837	\$269	\$10,853
\$6,838—\$6,862	\$270	\$10,893
\$6,863—\$6,887	\$271	\$10,932
\$6,888—\$6,912	\$272	\$10,972
\$6,913—\$6,937	\$273	\$11,012
\$6,938—\$6,962	\$274	\$11,051
\$6,963—\$6,987	\$275	\$11,091
\$6,988—\$7,012	\$276	\$11,131
\$7,013—\$7,037	\$277	\$11,170
\$7,038—\$7,062	\$278	\$11,210
\$7,063—\$7,087	\$279	\$11,250
\$7,088—\$7,112	\$280	\$11,289
\$7,113—\$7,137	\$281	\$11,329
\$7,138—\$7,162	\$282	\$11,369
\$7,163—\$7,187	\$283	\$11,408
\$7,188—\$7,212	\$284	\$11,448

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$7,213—\$7,237	\$285	\$11,488
\$7,238—\$7,262	\$286	\$11,527
\$7,263—\$7,287	\$287	\$11,567
\$7,288—\$7,312	\$288	\$11,607
\$7,313—\$7,337	\$289	\$11,647
\$7,338—\$7,362	\$290	\$11,686
\$7,363—\$7,387	\$291	\$11,726
\$7,388—\$7,412	\$292	\$11,766
\$7,413—\$7,437	\$293	\$11,805
\$7,438—\$7,462	\$294	\$11,845
\$7,463—\$7,487	\$294	\$11,885
\$7,488—\$7,512	\$295	\$11,924
\$7,513—\$7,537	\$296	\$11,964
\$7,538—\$7,562	\$297	\$12,004
\$7,563—\$7,587	\$298	\$12,043
\$7,588—\$7,612	\$299	\$12,083
\$7,613—\$7,637	\$300	\$12,123
\$7,638—\$7,662	\$301	\$12,162
\$7,663—\$7,687	\$302	\$12,202
\$7,688—\$7,712	\$303	\$12,242
\$7,713—\$7,737	\$304	\$12,281
\$7,738—\$7,762	\$305	\$12,321
\$7,763—\$7,787	\$306	\$12,361
\$7,788—\$7,812	\$307	\$12,400
\$7,813—\$7,837	\$308	\$12,440
\$7,838—\$7,862	\$309	\$12,480
\$7,863—\$7,887	\$310	\$12,520
\$7,888—\$7,912	\$311	\$12,559
\$7,913—\$7,937	\$312	\$12,599
\$7,938—\$7,962	\$313	\$12,639
\$7,963—\$7,987	\$314	\$12,678
\$7,988—\$8,012	\$315	\$12,718
\$8,013—\$8,037	\$316	\$12,758
\$8,038—\$8,062	\$317	\$12,797
\$8,063—\$8,087	\$318	\$12,837
\$8,088—\$8,112	\$319	\$12,877
\$8,113—\$8,137	\$320	\$12,916

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$8,138—\$8,162	\$321	\$12,956
\$8,163—\$8,187	\$322	\$12,996
\$8,188—\$8,212	\$323	\$13,035
\$8,213—\$8,237	\$324	\$13,075
\$8,238—\$8,262	\$325	\$13,115
\$8,263—\$8,287	\$326	\$13,154
\$8,288—\$8,312	\$327	\$13,194
\$8,313—\$8,337	\$328	\$13,234
\$8,338—\$8,362	\$329	\$13,274
\$8,363—\$8,387	\$330	\$13,313
\$8,388—\$8,412	\$331	\$13,353
\$8,413—\$8,437	\$332	\$13,393
\$8,438—\$8,462	\$333	\$13,432
\$8,463—\$8,487	\$334	\$13,472
\$8,488—\$8,512	\$335	\$13,512
\$8,513—\$8,537	\$336	\$13,551
\$8,538—\$8,562	\$337	\$13,591
\$8,563—\$8,587	\$338	\$13,631
\$8,588—\$8,612	\$339	\$13,670
\$8,613—\$8,637	\$340	\$13,710
\$8,638—\$8,662	\$341	\$13,750
\$8,663—\$8,687	\$342	\$13,789
\$8,688—\$8,712	\$343	\$13,829
\$8,713—\$8,737	\$343	\$13,869
\$8,738—\$8,762	\$344	\$13,908
\$8,763—\$8,787	\$345	\$13,948
\$8,788—\$8,812	\$346	\$13,988
\$8,813—\$8,837	\$347	\$14,027
\$8,838—\$8,862	\$348	\$14,067
\$8,863—\$8,887	\$349	\$14,107
\$8,888—\$8,912	\$350	\$14,147
\$8,913—\$8,937	\$351	\$14,186
\$8,938—\$8,962	\$352	\$14,226
\$8,963—\$8,987	\$353	\$14,266
\$8,988—\$9,012	\$354	\$14,305
\$9,013—\$9,037	\$355	\$14,345
\$9,038—\$9,062	\$356	\$14,385

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$9,063—\$9,087	\$357	\$14,424
\$9,088—\$9,112	\$358	\$14,464
\$9,113—\$9,137	\$359	\$14,504
\$9,138—\$9,162	\$360	\$14,543
\$9,163—\$9,187	\$361	\$14,583
\$9,188—\$9,212	\$362	\$14,623
\$9,213—\$9,237	\$363	\$14,662
\$9,238—\$9,262	\$364	\$14,702
\$9,263—\$9,287	\$365	\$14,742
\$9,288—\$9,312	\$366	\$14,781
\$9,313—\$9,337	\$367	\$14,821
\$9,338—\$9,362	\$368	\$14,861
\$9,363—\$9,387	\$369	\$14,900
\$9,388—\$9,412	\$370	\$14,940
\$9,413—\$9,437	\$371	\$14,980
\$9,438—\$9,462	\$372	\$15,020
\$9,463—\$9,487	\$373	\$15,059
\$9,488—\$9,512	\$374	\$15,099
\$9,513—\$9,537	\$375	\$15,139
\$9,538—\$9,562	\$376	\$15,178
\$9,563—\$9,587	\$377	\$15,218
\$9,588—\$9,612	\$378	\$15,258
\$9,613—\$9,637	\$379	\$15,297
\$9,638—\$9,662	\$380	\$15,337
\$9,663—\$9,687	\$381	\$15,377
\$9,688—\$9,712	\$382	\$15,416
\$9,713—\$9,737	\$383	\$15,456
\$9,738—\$9,762	\$384	\$15,496
\$9,763—\$9,787	\$385	\$15,535
\$9,788—\$9,812	\$386	\$15,575
\$9,813—\$9,837	\$387	\$15,615
\$9,838—\$9,862	\$388	\$15,654
\$9,863—\$9,887	\$389	\$15,694
\$9,888—\$9,912	\$390	\$15,734
\$9,913—\$9,937	\$391	\$15,774
\$9,938—\$9,962	\$392	\$15,813
\$9,963—\$9,987	\$392	\$15,853

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$9,988—\$10,012	\$393	\$15,893
\$10,013—\$10,037	\$394	\$15,932
\$10,038—\$10,062	\$395	\$15,972
\$10,063—\$10,087	\$396	\$16,012
\$10,088—\$10,112	\$397	\$16,051
\$10,113—\$10,137	\$398	\$16,091
\$10,138—\$10,162	\$399	\$16,131
\$10,163—\$10,187	\$400	\$16,170
\$10,188—\$10,212	\$401	\$16,210
\$10,213—\$10,237	\$402	\$16,250
\$10,238—\$10,262	\$403	\$16,289
\$10,263—\$10,287	\$404	\$16,329
\$10,288—\$10,312	\$405	\$16,369
\$10,313—\$10,337	\$406	\$16,408
\$10,338—\$10,362	\$407	\$16,448
\$10,363—\$10,387	\$408	\$16,488
\$10,388—\$10,412	\$409	\$16,527
\$10,413—\$10,437	\$410	\$16,567
\$10,438—\$10,462	\$411	\$16,607
\$10,463—\$10,487	\$412	\$16,647
\$10,488—\$10,512	\$413	\$16,686
\$10,513—\$10,537	\$414	\$16,726
\$10,538—\$10,562	\$415	\$16,766
\$10,563—\$10,587	\$416	\$16,805
\$10,588—\$10,612	\$417	\$16,845
\$10,613—\$10,637	\$418	\$16,885
\$10,638—\$10,662	\$419	\$16,924
\$10,663—\$10,687	\$420	\$16,964
\$10,688—\$10,712	\$421	\$17,004
\$10,713—\$10,737	\$422	\$17,043
\$10,738—\$10,762	\$423	\$17,083
\$10,763—\$10,787	\$424	\$17,123
\$10,788—\$10,812	\$425	\$17,162
\$10,813—\$10,837	\$426	\$17,202
\$10,838—\$10,862	\$427	\$17,242
\$10,863—\$10,887	\$428	\$17,281
\$10,888—\$10,912	\$429	\$17,321

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$10,913—\$10,937	\$430	\$17,361
\$10,938—\$10,962	\$431	\$17,400
\$10,963—\$10,987	\$432	\$17,440
\$10,988—\$11,012	\$433	\$17,480
\$11,013—\$11,037	\$434	\$17,520
\$11,038—\$11,062	\$435	\$17,559
\$11,063—\$11,087	\$436	\$17,599
\$11,088—\$11,112	\$437	\$17,639
\$11,113—\$11,137	\$438	\$17,678
\$11,138—\$11,162	\$439	\$17,718
\$11,163—\$11,187	\$440	\$17,758
\$11,188—\$11,212	\$441	\$17,797
\$11,213—\$11,237	\$441	\$17,837
\$11,238—\$11,262	\$442	\$17,877
\$11,263—\$11,287	\$443	\$17,916
\$11,288—\$11,312	\$444	\$17,956
\$11,313—\$11,337	\$445	\$17,996
\$11,338—\$11,362	\$446	\$18,035
\$11,363—\$11,387	\$447	\$18,075
\$11,388—\$11,412	\$448	\$18,115
\$11,413—\$11,437	\$449	\$18,154
\$11,438—\$11,462	\$450	\$18,194
\$11,463—\$11,487	\$451	\$18,234
\$11,488—\$11,512	\$452	\$18,274
\$11,513—\$11,537	\$453	\$18,313
\$11,538—\$11,562	\$454	\$18,353
\$11,563—\$11,587	\$455	\$18,393
\$11,588—\$11,612	\$456	\$18,432
\$11,613—\$11,637	\$457	\$18,472
\$11,638—\$11,662 \$11,663—\$11,687	\$458	\$18,512
	\$459	\$18,551
\$11,688—\$11,712	\$460	\$18,591
\$11,713—\$11,737	\$461	\$18,631
\$11,738—\$11,762	\$462	\$18,670
\$11,763—\$11,787	\$463	\$18,710
\$11,788—\$11,812	\$464	\$18,750
\$11,813—\$11,837	\$465	\$18,789

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$11,838—\$11,862	\$466	\$18,829
\$11,863—\$11,887	\$467	\$18,869
\$11,888—\$11,912	\$468	\$18,908
\$11,913—\$11,937	\$469	\$18,948
\$11,938—\$11,962	\$470	\$18,988
\$11,963—\$11,987	\$471	\$19,027
\$11,988—\$12,012	\$472	\$19,067
\$12,013—\$12,037	\$473	\$19,107
\$12,038—\$12,062	\$474	\$19,147
\$12,063—\$12,087	\$475	\$19,186
\$12,088—\$12,112	\$476	\$19,226
\$12,113—\$12,137	\$477	\$19,266
\$12,138—\$12,162	\$478	\$19,305
\$12,163—\$12,187	\$479	\$19,345
\$12,188—\$12,212	\$480	\$19,385
\$12,213—\$12,237	\$481	\$19,424
\$12,238—\$12,262	\$482	\$19,464
\$12,263—\$12,287	\$483	\$19,504
\$12,288—\$12,312	\$484	\$19,543
\$12,313—\$12,337	\$485	\$19,583
\$12,338—\$12,362	\$486	\$19,623
\$12,363—\$12,387	\$487	\$19,662
\$12,388—\$12,412	\$488	\$19,702
\$12,413—\$12,437	\$489	\$19,742
\$12,438—\$12,462	\$490	\$19,781
\$12,463—\$12,487	\$490	\$19,821
\$12,488—\$12,512	\$491	\$19,861
\$12,513—\$12,537	\$492	\$19,900
\$12,538—\$12,562	\$493	\$19,940
\$12,563—\$12,587	\$494	\$19,980
\$12,588—\$12,612	\$495	\$20,020
\$12,613—\$12,637	\$496	\$20,059
\$12,638—\$12,662	\$497	\$20,099
\$12,663—\$12,687	\$498	\$20,139
\$12,688—\$12,712	\$499	\$20,178
\$12,713—\$12,737	\$500	\$20,218
\$12,738—\$12,762	\$501	\$20,258

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$12,763—\$12,787	\$502	\$20,297
\$12,788—\$12,812	\$503	\$20,337
\$12,813—\$12,837	\$504	\$20,377
\$12,838—\$12,862	\$505	\$20,416
\$12,863—\$12,887	\$506	\$20,456
\$12,888—\$12,912	\$507	\$20,496
\$12,913—\$12,937	\$508	\$20,535
\$12,938—\$12,962	\$509	\$20,575
\$12,963—\$12,987	\$510	\$20,615
\$12,988—\$13,012	\$511	\$20,654
\$13,013—\$13,037	\$512	\$20,694
\$13,038—\$13,062	\$513	\$20,734
\$13,063—\$13,087	\$514	\$20,774
\$13,088—\$13,112	\$515	\$20,813
\$13,113—\$13,137	\$516	\$20,853
\$13,138—\$13,162	\$517	\$20,893
\$13,163—\$13,187	\$518	\$20,932
\$13,188—\$13,212	\$519	\$20,972
\$13,213—\$13,237	\$520	\$21,012
\$13,238—\$13,262	\$521	\$21,051
\$13,263—\$13,287	\$522	\$21,091
\$13,288—\$13,312	\$523	\$21,131
\$13,313—\$13,337	\$524	\$21,170
\$13,338—\$13,362	\$525	\$21,210
\$13,363—\$13,387	\$526	\$21,250
\$13,388—\$13,412	\$527	\$21,289
\$13,413—\$13,437	\$528	\$21,329
\$13,438—\$13,462	\$529	\$21,369
\$13,463—\$13,487	\$530	\$21,408
\$13,488—\$13,512	\$531	\$21,448
\$13,513—\$13,537	\$532	\$21,488
\$13,538—\$13,562	\$533	\$21,527
\$13,563—\$13,587	\$534	\$21,567
\$13,588—\$13,612	\$535	\$21,607
\$13,613—\$13,637	\$536	\$21,647
\$13,638—\$13,662	\$537	\$21,686
\$13,663—\$13,687	\$538	\$21,726

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$13,688—\$13,712	\$539	\$21,766
\$13,713—\$13,737	\$539	\$21,805
\$13,738—\$13,762	\$540	\$21,845
\$13,763—\$13,787	\$541	\$21,885
\$13,788—\$13,812	\$542	\$21,924
\$13,813—\$13,837	\$543	\$21,964
\$13,838—\$13,862	\$544	\$22,004
\$13,863—\$13,887	\$545	\$22,043
\$13,888—\$13,912	\$546	\$22,083
\$13,913—\$13,937	\$547	\$22,123
\$13,938—\$13,962	\$548	\$22,162
\$13,963—\$13,987	\$549	\$22,202
\$13,988—\$14,012	\$550	\$22,242
\$14,013—\$14,037	\$551	\$22,281
\$14,038—\$14,062	\$552	\$22,321
\$14,063—\$14,087	\$553	\$22,361
\$14,088—\$14,112	\$554	\$22,400
\$14,113—\$14,137	\$555	\$22,440
\$14,138—\$14,162	\$556	\$22,480
\$14,163—\$14,187	\$557	\$22,520
\$14,188—\$14,212	\$558	\$22,559
\$14,213—\$14,237	\$559	\$22,599
\$14,238—\$14,262	\$560	\$22,639
\$14,263—\$14,287	\$561	\$22,678
\$14,288—\$14,312	\$562	\$22,718
\$14,313—\$14,337	\$563	\$22,758
\$14,338—\$14,362	\$564	\$22,797
\$14,363—\$14,387	\$565	\$22,837
\$14,388—\$14,412	\$566	\$22,877
\$14,413—\$14,437	\$567	\$22,916
\$14,438—\$14,462	\$568	\$22,956
\$14,463—\$14,487	\$569	\$22,996
\$14,488—\$14,512	\$570	\$23,035
\$14,513—\$14,537	\$571	\$23,075
\$14,538—\$14,562	\$572	\$23,115
\$14,563—\$14,587	\$573	\$23,154
\$14,588—\$14,612	\$574	\$23,194

Part A		
Highest	Part B	Part C
Quarterly	Rate of	Qualifying
Wage	Compensation	Wages
\$14,613—\$14,637	\$575	\$23,234
\$14,638—\$14,662	\$576	\$23,274
\$14,663—\$14,687	\$577	\$23,313
\$14,688—\$14,712	\$578	\$23,353
\$14,713—\$14,737	\$579	\$23,393
\$14,738—\$14,762	\$580	\$23,432
\$14,763—\$14,787	\$581	\$23,472
\$14,788—\$14,812	\$582	\$23,512
\$14,813—\$14,837	\$583	\$23,551
\$14,838—\$14,862	\$584	\$23,591
\$14,863—\$14,887	\$585	\$23,631
\$14,888—\$14,912	\$586	\$23,670
\$14,913—\$14,937	\$587	\$23,710
\$14,938—\$14,962	\$588	\$23,750
\$14,963—\$14,987	\$588	\$23,789
\$14,988—\$15,012	\$589	\$23,829
\$15,013—\$15,037	\$590	\$23,869
\$15,038—\$15,062	\$591	\$23,908
\$15,063—\$15,087	\$592	\$23,948
\$15,088—\$15,112	\$593	\$23,988
\$15,113—\$15,137	\$594	\$24,027
\$15,138—\$15,162	\$595	\$24,067
\$15,163—\$15,187	\$596	\$24,107
\$15,188—\$15,212	\$597	\$24,147
\$15,213—\$15,237	\$598	\$24,186
\$15,238—\$15,262	\$599	\$24,226
\$15,263—\$15,287	\$600	\$24,266
\$15,288—\$15,312	\$601	\$24,305
\$15,313—\$15,337	\$602	\$24,345
\$15,338—\$15,362	\$603	\$24,385
\$15,363—\$15,387	\$604	\$24,424
\$15,388 or more	\$605	Amount required
		under section
		401(a)(2)
		(43 P.S. § 801(a)(2))

#### Authority

The provisions of this Appendix A issued under sections 201(a) and 404(e)(2) of the act of December 5, 1936 (P.L. 2897 (1937) No. 1) (43 P.S. §§ 761(a) and 804(e)(2)); amended under sections 201(a) and 404(e)(2) of the Unemployment Compensation Law (43 P.S. §§ 761(a) and 804(e)(2)).

#### Source

The provisions of this Appendix A adopted December 17, 1971, effective December 18, 1971, 1 Pa.B. 2319; corrected December 24, 1971, effective January 1, 1972, 1 Pa.B. 2346; amended December 15, 1972, effective January 1, 1973, 2 Pa.B. 2327; amended December 15, 1973, effective January ary 1, 1974, 3 Pa.B. 2817; amended December 20, 1974, effective 30 days subsequent to final approval of the act of December 5, 1974, 4 Pa.B. 2568; amended December 19, 1975, effective January 4, 1976, 5 Pa.B. 3272; amended December 17, 1976, effective January 2, 1977, 6 Pa.B. 3113; amended December 17, 1977, effective January 1, 1978, 7 Pa.B. 3784; amended December 30, 1978, effective January 1, 1979, 8 Pa.B. 3812; amended December 22, 1979, effective January 1, 1980, 9 Pa.B. 4168; amended December 25, 1981, effective January 1, 1982, 11 Pa.B. 4439; amended December 31, 1982, effective January 1, 1983, 13 Pa.B. 17; corrected January 21, 1983, effective January 1, 1983, 13 Pa.B. 522; amended December 30, 1983, effective January 1, 1984, 13 Pa.B. 4013; amended December 28, 1984, effective December 29, 1984, 14 Pa.B. 4688; amended December 28, 1984, effective January 1, 1985, 14 Pa.B. 4719; amended January 3, 1985, effective January 1, 1986, 15 Pa.B. 50; amended December 26, 1986, effective January 1, 1987, 16 Pa.B. 5004; amended December 25, 1987, effective January 1, 1988, 17 Pa.B. 5359; amended December 23, 1988, effective January 1, 1989, 18 Pa.B. 5675; amended December 22, 1989, effective January 1, 1990, 19 Pa.B. 5467; amended December 28, 1990, effective January 1, 1991, 20 Pa.B. 6431; amended December 27, 1991, effective January 1, 1992, 21 Pa.B. 6006; amended December 31, 1992, effective January 1, 1993, 23 Pa.B. 45; amended December 31, 1993, effective January 1, 1994, 24 Pa.B. 75; amended December 30, 1994, effective January 1, 1995, 24 Pa.B. 6604; amended January 5, 1996, effective January 1, 1996, 26 Pa.B. 64; amended January 3, 1997, effective January 1, 1997, 27 Pa.B. 62; amended December 26, 1997, effective January 1, 1998, 27 Pa.B. 6859; amended December 31, 1998, effective January 1, 1999, 29 Pa.B. 69; amended December 30, 1999, effective January 1, 2000, 30 Pa.B. 83; amended December 22, 2000, effective January 1, 2001, 30 Pa.B. 6651; amended January 14, 2005, effective January 2, 2005, 35 Pa.B. 452; amended January 13, 2006, effective January 1, 2006, 36 Pa.B. 235; amended January 12, 2007, effective January 1, 2007, 37 Pa.B. 264; amended January 25, 2008, effective January 1, 2008, 38 Pa.B. 557; amended January 16, 2009, effective January 1, 2009, 39 Pa.B. 379; amended January 22, 2010, effective January 1, 2010, 40 Pa.B. 567; amended February 18, 2011, effective January 1, 2011, 41 Pa.B. 976; amended February 17, 2012, effective January 1, 2012, 42 Pa.B. 1001; amended January 18, 2013, effective January 1, 2013, 43 Pa.B. 378; amended January 16, 2015, effective January 1, 2015, 45 Pa.B. 384; amended January 22, 2016, effective January 1, 2016, 46 Pa.B. 504; effective November 3, 2016, and applies to benefit years that begin after December 31, 2016, 47 Pa.B. 362; adopted for 2018, 47 Pa.B. 7907; adopted for 2019, 48 Pa.B. 7841; adopted for 2020, and applies to benefit years that begin on or after January 1, 2020, 50 Pa.B. 744; adopted for 2021, and applies to benefit years that begin on or after January 1, 2021, 51 Pa.B. 394; added for 2022, and applies to benefit years that begin on or after January 1, 2022, 52 Pa.B. 110; added for 2023, and applies to benefit years that begin on or after January 1, 2023, 53 Pa.B. 109; added for 2024, and applies to benefit years that begin on or after January 1, 2024, 53 Pa.B. 8163. Immediately preceding text appears at serial pages (413026) to (413041).

#### **Cross References**

This section cited in 34 Pa. Code § 65.111 (relating to benefit table); and 34 Pa. Code § 65.112 (relating to extending or contracting benefit table).

[Next page is 67-1.]