- 7. Q. Can a base-year employer file a determination appeal with the Employer Services Section regarding relief from charges?
 - **A.** Yes. Under the provisions of Section 302.1(e)(2) of the Pennsylvania UC Law, a base-year employer has the right to file such an appeal. The employer must include the following information in the appeal:
 - Claimant's name and Social Security number,
 - Employer's name and Pennsylvania UC account number,
 - Date and type of determination,
 - Reason for appeal, and
 - Signature of employer or authorized representative.

All appeals from relief from charges determinations are processed by the Employer Services Section. All appeals should be filed online at https://benefits.us.pa.gov. Appeals may also be mailed to Mail Processing Unit, 651 Boas St. 5th Fl, Harrisburg, PA 17121 or faxed to Employers' Charge Appeals at 717-724-6952. Sending an appeal to a UC Service Center may cause a delay in processing the appeal.

- **8. Q.** Will an Employer Services representative participate in the UC referee hearing on relief from charges cases?
 - **A.** In most cases, an Employer Services representative will not attend UC referee hearings on relief from charges cases. If, in a specific case, the Employer Services manager is of the opinion that the presence and participation of an Employer Services representative is essential to the appeal hearing, the Employer Services manager will arrange for a representative to participate in the proceedings.
- **9. Q.** Under what conditions does a base-year employer receive credit for benefit charges made to their account?
 - **A.** Benefit charges to a base-year, contributory employer's reserve account are credited and the employer is notified on a supplemental Form UC-640, Monthly Notice of Compensation Charged, under the following conditions:
 - · Relief from charges granted,
 - Overpayment established against the claimant,
 - · Revision of financial determination and percent of charge,
 - · Redeposit of benefit checks, and
 - · Erroneous charges.

Reimbursable employers are notified of the credit on Form UC-150, Notice to Reimbursable Employers of Compensation Charged.

Due to processing procedures, there is frequently a delay (30 to 60 days) between the date on which an account is credited and the date on which the employer is notified of such credits on the UC-640.

- **10. Q.** When a base-year employer files an appeal to a UCSC determination, is the employer considered to have automatically filed a request for relief from charges?
 - **A.** No. Although a base-year employer has appealed the UCSC determination issued on a former employee, the employer must still submit Form UC-44FR requesting relief from changes or file a protest online.
- 11. Q. After a discharge, can a claimant's last employer request relief from charges if the UCSC has already determined the claimant eligible, and the employer has not appealed the determination?
 - **A.** Yes, however employers should be aware that request for relief from charges determinations are based on the UCSC's review of the claimant's separation determination. In discharge cases, the UC Law provides that relief from charges may be granted if the department finds that the claimant was separated from employment due to willful misconduct. An employer who wants relief from charges in a discharge separation must also pursue an appeal and reversal of the UCSC determination.

To be timely filed, appeals to the UCSC determination must be filed no later than 21 calendar days after the determination date provided on the notice. The final date to appeal is listed on all UCSC determinations.

- **12. Q.** Who can be contacted about further questions regarding relief from charges for employers?
 - **A.** Further inquiries should be directed to ra-li-bucb-uiempcharge@pa.gov or 833-728-2367.

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

Relief from Charges

Questions & Answers

The Pennsylvania Unemployment Compensation (UC) Law provides for unemployment benefits to eligible workers who become unemployed through no fault of their own. Employers' contributions, based on wages paid to covered employees, establish a general fund from which compensation is paid to eligible claimants.

An account number is assigned to each contributory employer and a reserve account is established. This account is a record of the employers' contributions and benefit charges against that employer for UC paid to former employees.

Pennsylvania UC Law provides reimbursable employers an annual opportunity to file a request for relief from charges for UC benefits associated with base-year employment/wages. Upon approval of the request by the Office of UC Tax Services, the participating employer is eligible to request relief from the UC benefit payments associated with base-year employment, and otherwise chargeable to their account, on claims that are effective, or have a benefit year begin date (BYB), within the calendar year for which the solvency fee is paid, regardless of when the compensation is paid.



- **1. Q.** What are the circumstances where employers could request relief from benefit charges?
 - A. Section 302.1(a) of the Pennsylvania UC Law provides that employers may request relief from certain benefit charges. Upon receipt of a timely request, the Department of Labor & Industry can grant relief from charges for UC benefits that are paid to a claimant who
 - Left work for the employer without good cause attributable to the employment,
 - · Was discharged by the employer for willful misconduct,
 - Was separated from the employer for reasons that involve fault on the part of the claimant,
 - Was discharged by the employer for failure to submit and/ or pass a drug or alcohol test conducted pursuant to an established substance abuse policy,
 - Is still working for the employer in a part-time job that is continuing without material change or,
 - Was separated from the employer due to a cessation of business of 18 months or less caused by a disaster.

When a base-year employer requests relief from charges, the Employer Services Section of the department evaluates the claimant's separation from the claimant's most recent work for the employer. A base year is the first four of the last five completed calendar quarters prior to the quarter in which the claim was filed. All determinations to grant or deny relief from charges are under the jurisdiction of the Employer Services Section.

- 2. Q. How does a base-year employer request relief from charges?
 - **A.** When a former employee files an application for benefits and is determined financially eligible, each base-year contributory employer and reimbursable employer that paid the solvency fee is sent Form UC-44FR, Request for Relief From Charges. To request relief from charges, the employer should go to our website at https://benefits.uc.pa.gov and file a protest. Filing a protest online is the fastest, most convenient method. However if you are unable to do so, complete Form UC-44FR and either e-mail it to ra-li-fax7177246952@pa.gov or mail it to Mail Processing Unit, 651 Boas St. 5th Fl, Harrisburg, PA 17121.

Note: Lack of work separations do not qualify an employer for relief from charges. Please do not submit the UC-44FR in such cases.

Requests for relief from charges may also be made in writing with the following information included:

- The employer's name and PA UC account number,
- The claimant's name and Social Security number,
- The claimant's last day of work,
- The reason for the claimant's separation and any supporting documentation, and
- The signature of the employer or authorized representative.

Employers should <u>either</u> mail or e-mail their UC-44FR (request for relief from charges) to: Mail Processing Unit, 651 Boas St., 5th Fl, Harrisburg, PA 17121. Or, e-mail to <u>ra-li-fax7177246952@pa.gov</u>. For mailed requests, the postmark serves as the filing date, for faxed requests, the date the Employer Services Section received the fax is the filing date. Please do not send duplicate requests.

- 3. Q. How much time is the employer allowed to file for relief from charges?
 - **A.** When the claimant's separation occurs from a base-year employer on or before the claimant applied for benefits, a timely request for relief from charges must be filed within 15 days from the date the first eligible financial determination is issued. The last date to file a timely request for relief from charges is shown on the face of Form UC-44FR.

When the claimant's separation from a base-year employer occurs after the claimant applied for benefits, a request for relief from charges must be filed within 15 days from the date of the earliest notice issued by the department indicating that the individual is claiming benefits. (A claimant's benefit year consists of the 52-week period beginning with the application for benefits date. The application for benefits date, or benefit year begin (BYB) date, is always the previous Sunday regardless of what day during the week the claimant applied for benefits.)

In the above instances, if the last day to file a request for relief from charges falls on a Saturday, Sunday or holiday, the period for timely filing a request for relief from charges is extended to the first business day thereafter. Forms UC-44FR reflect the extended period to file a timely request for relief from charges due to the period ending on a Saturday, Sunday or holiday.

A request for relief from charges filed after the time limitations prescribed above is considered "late." If the employer qualifies for relief from charges, "late" requests will be approved with an effective date of relief for weeks ending 15 days after the date the request was postmarked, or if e-mailed, the date the email is received by the department.

4. Q. What does the Employer Services Section do when a request for relief from charges is received?

A. The Employer Services Section reviews Section 302.1(a) of the Pennsylvania UC Law and all circumstances surrounding the claimant's employment/separation to determine whether relief from charges may be granted to the employer(s). Upon expiration of all appeal periods, relief from charge determinations are final and effective through the end of the benefit year, unless limited relief is specified on the determination or the claimant is reemployed by the requesting employer during that benefit year.

Pennsylvania UC Law provides that an employer that is granted relief from charges must notify the department within 15 days if the claimant returns to work, or if conditions change for parttime workers.

When the employer requesting relief from charges is the separating employer or has indicated that the claimant is employed in continuing part-time work, the Employer Services Section must verify that the claimant's separation or employment information is consistent with the UCSC information to avoid conflicting determinations.

Employer Services representatives may request information from the UCSC, which becomes part of the case file used to make the determination to grant or deny relief from charges.

- 5. Q. Is the UCSC informed when a determination is made by the Employer Services Section on the employer's request for relief from charges?
 - **A.** The UCSC is not informed when relief from charges is granted or denied. In these cases, only the employer will receive notification by way of Form UC-560, Notice of Determination on Request for Relief from Charges.

Information is provided on the reverse of Form UC-560 to notify employers of their rights and the procedure to appeal the determination.

- 6. Q. What if relief from charges is approved and contradictory evidence is received after a determination?
 - **A.** The approval of relief from charges is subject to revision if evidence is discovered within 15 days after the original determination and reveals that the claimant's employment status with the employer has changed subsequent to the approval of relief from charges.

When relief from charges is rescinded, the Employer Services Section issues a cancellation letter to the employer and reinstates benefit charges against the employer's account, if applicable.