

# PENNSYLVANIA UNEMPLOYMENT COMPENSATION PAYMENT PLAN

Employer's Name \_\_\_\_\_ Account No. \_\_\_\_\_  
Address \_\_\_\_\_

1. The employer will pay, in accordance with this payment plan, all contributions, interest, and penalty due, including all amounts due on outstanding reports being filed with this payment plan, for calendar quarters through the \_\_\_\_\_ quarter of \_\_\_\_\_. The amount due, with interest calculated to \_\_\_\_\_, is \$\_\_\_\_\_. The employer acknowledges that additional interest will accrue on the unpaid contributions pursuant to Section 308 of the Pennsylvania Unemployment Compensation Law (Law), 43 P.S. §788, and will pay this additional interest. The employer also will pay all legal costs for liens filed pursuant to Section 308.1 of the Law, 43 P.S. §788.1.

2. The employer will pay the delinquencies covered by paragraph 1 in \_\_\_\_\_ installment payments plus a final payment.

(a) The amount of each installment payment due on the \_\_\_\_\_ of each month starting \_\_\_\_\_ shall be as follows: MM/DD/YYYY

<u>Installment Number(s)</u>	<u>Amount of Payment(s)</u>	<u>Subtotal</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
Total of the _____ installment payments		\$ _____

(b) The amount of the final payment, which will consist of the additional interest and legal costs, will be calculated by the Office of Unemployment Compensation Tax Services (UCTS). UCTS will issue a bill to the employer for the final payment.

3. A payment under this payment plan is made on the date it is received by UCTS or, if it is mailed, the date it is postmarked. Electronic payments can be made from your self-service portal at [www.uctax.pa.gov](http://www.uctax.pa.gov). Checks will be made payable to the "Pennsylvania Unemployment Compensation Fund" (PA UC Fund) and mailed to the Office of Unemployment Compensation Tax Services, PO Box 60848, Harrisburg, PA 17106-0848. *If mailing a payment please include the Payment Voucher with your remittance and add your PA UC Account number on your check.* Payments of contributions, reimbursement of benefit charges, interest and/or penalties are required to be remitted electronically through the Unemployment Compensation Management System (UCMS) if the total liability for a payment period is, or at any point was \$5,000 or more. Failure to make payment electronically will result in a penalty equal to the greater of \$25 or 10% of the remittance amount, up to a maximum of \$500.

4. The employer will timely file all quarterly reports and pay all corresponding contributions when due, beginning with the \_\_\_\_\_ quarter of \_\_\_\_\_.

5.  Pursuant to Section 301(a)(2) of the Law, 43 P.S. §781(a)(2) and as a result of this payment plan, UCTS will assign nondelinquency contribution rates to the employer for \_\_\_\_\_ and subsequent years, provided that the employer is not in default under this payment plan.

Prior to the execution of this payment plan, UCTS assigned a delinquency contribution rate to the employer for \_\_\_\_\_ on the basis of some or all of the delinquencies covered by paragraph 1, and the employer filed a timely rate appeal. Pursuant to Section 301(a)(2) and as a result of this payment plan, UCTS will reduce the delinquency rate assigned for that year to a nondelinquency rate, provided that the employer is not in default under this payment plan.

6. Failure to pay the delinquencies covered by paragraph 1 in accordance with this payment plan, failure to timely file quarterly reports or pay all corresponding contributions when due in accordance with paragraph 4, or failure to comply with any other terms or conditions of this payment plan shall constitute a default under this payment plan.
7. Pursuant to Section 301(a)(2), if the employer defaults under this payment plan, UCTS may revoke the non-delinquency rate for each year that such a rate was granted to the employer under paragraph 5 and increase the employer's rate for each year to a delinquency rate. Notwithstanding Sections 301(j) and 309.2 of the Law, 43 P.S. §§781(j) and 789.2, additional contributions shall be due as a result of the rate increase. The additional contributions shall bear interest from the due date(s) of the corresponding report(s).
8. If a delinquency rate is assigned to the employer after a default under this payment plan, a rate appeal pursuant to Section 301(e)(2) of the Law, 43 P.S. §781(e)(2), will be limited to issues relative to such default.
9. This payment plan does not affect UCTS's right to enter liens pursuant to Section 308.1 of the Law, 43 P.S. §788.1, for the delinquencies covered by paragraph 1. However, as long as the employer is not in default under this payment plan, UCTS will forbear from any execution, attachment, or other judicial collection action (except for actions permissible under the bankruptcy code) with respect to the delinquencies covered by paragraph 1. In the event of a default under this payment plan, UCTS may resort to any available remedies to collect the delinquencies covered by paragraph 1.
10. The employer understands any overpayment of contributions, interest, penalty and/or legal costs which otherwise would be refunded or available as a credit to the employer will be allocated to the delinquencies covered by paragraph 1.
11. The employer understands that payments under this payment plan will be allocated in the following order (each category must be liquidated before advancing to the next category): employee contributions due, employer contributions due, civil penalties due, interest due, other penalties due, and legal costs due. Moreover, the employer understands that within each category payments will be allocated to the oldest calendar quarters first.
12. Compliance with the payment plan will permit UCTS to authorize appropriate tax clearances that may be required during the period of this payment plan, such as, Department of State, vendors for state contracts, Sales Tax renewals, Liquor License renewals or transfers, and Small Games of Chance.
13. The payment plan must be signed by the proprietor, if the employer is a sole proprietorship; a general partner, if the employer is a partnership; an authorized officer, if the employer is a corporation; or an authorized representative, if the employer is another type of business entity. If this payment plan is signed on behalf of a corporation, the undersigned individual certifies that he/she is authorized to represent the corporation and bind it to these terms, and that, if approval of a Board of Directors is required, such approval has been granted.

14. \_\_\_\_\_ 15. \_\_\_\_\_ 16. \_\_\_\_\_  
DATE EMPLOYER / AUTHORIZED REPRESENTATIVE TITLE

Accepted: \_\_\_\_\_  
DATE AUTHORIZED UC TAX REPRESENTATIVE