

# Registration

## Who Must Register for UC Purposes

In accordance with the provisions of the Pennsylvania (PA) UC Law, all enterprises providing full and/or part time employment to one or more workers must register with the Department of Labor & Industry, Office of UC Tax Services. An enterprise may be a sole proprietorship, partnership, corporation, limited liability company, business trust, association, etc

Registration documents must be filed in ALL of the following circumstances

- New PA employers must register within 30 days after services covered by the UC Law are first performed for the employer.
- Employers who have resumed paying wages in PA after a break in employment must re-register within 30 days after covered services are resumed
- In cases where one employer entity transfers all or part of its organization, trade, business or workforce to a successor employer, both the predecessor employer and successor employer must report the transfer to the Department within 30 days of the date of the transfer
- Employer entities that merge, consolidate, or undergo any other change in legal structure must register with the Department. Examples of such changes in legal structure include: changing from a sole proprietorship to a partnership, changing from a corporation to a limited liability company, merging two or more corporations into a new corporation, and splitting an existing corporation into two or more new corporations

**NOTE:** Certain limited types of employment and payments are specifically excluded from coverage under the UC Law. Employers who believe that their services are exempt (including those who believe services are performed solely by independent contractors) must contact the UC Employer Contact Center at **1-866-403-6163** for a determination on whether UC registration is required

## Failure to Register

Enterprises that fail to file registration documents within the 30 day requirement will be subject to penalty. A 3 percent "Increase for UC Delinquency" will be added to the tax rate that would otherwise be assigned. Willful failure to comply could also result in civil fines and criminal prosecution under Section 802 of the PA UC Law.

## UC Account Number

If an employer is determined to be liable under the PA UC Law, an employer UC account number is assigned. The UC number facilitates the recording of contributions paid by and benefit payment charges assessed to each individual employer. It also acts as a mechanism to identify the employer in correspondence.

## How to Register for a UC Tax Account

Registering for a UC account number is easy. Just visit the [Pennsylvania Online Business Entity Registration](#) site to access the Online PA-100.

The employment information furnished by the enterprise will provide the basis for determining whether such employment is covered under the PA UC Law. If employment is covered under the PA UC Law, the employer is liable for payment of contributions on wages paid to employees.