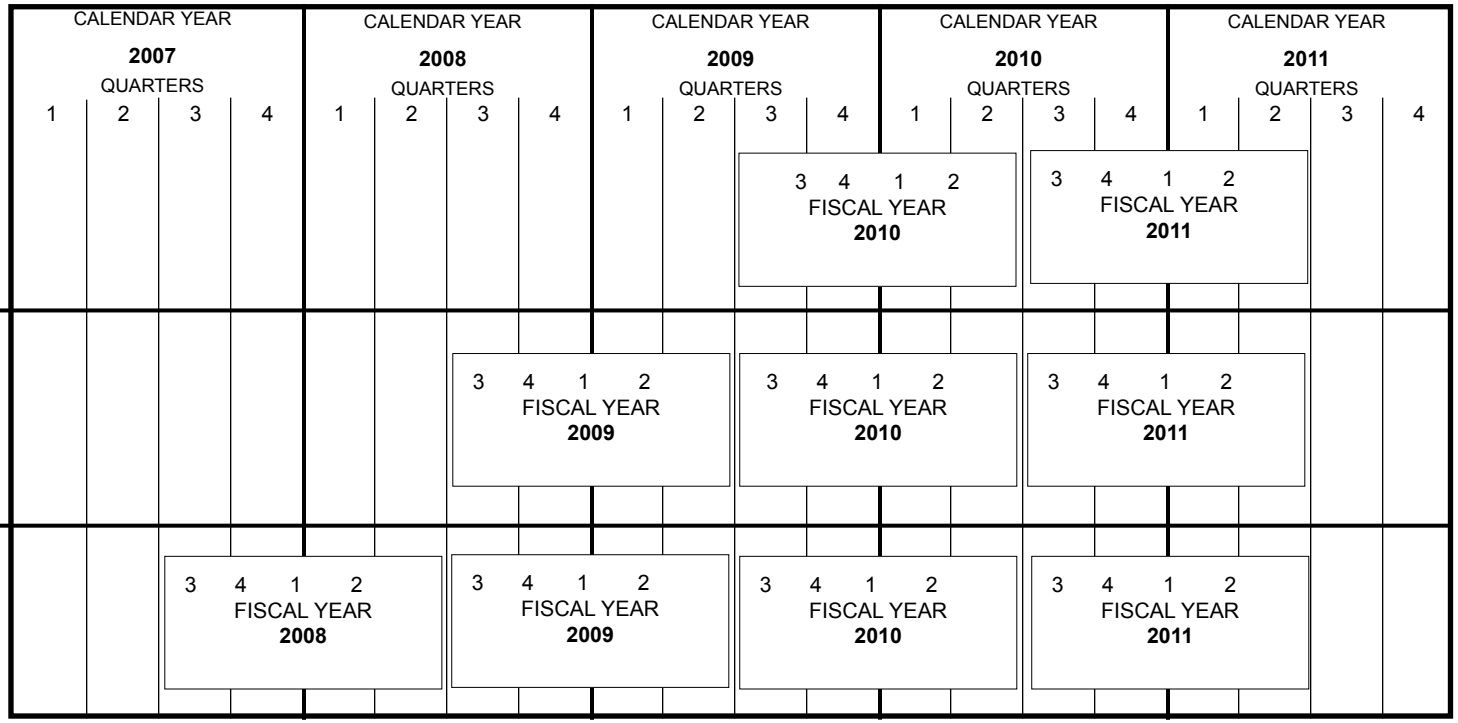
EXPERIENCE REQUIREMENTS

ELIGIBILITY CRITERIA FOR 2012 EXPERIENCE-BASED* CONTRIBUTION RATE



- For calendar year 2012, contribution rates are adjusted by a positive 5.8% Surcharge. The Basic Rate, which is the sum of the Reserve Ratio, Benefit Ratio and State Adjustment Factor, plus Increase for UC Delinquency (if applicable), multiplied by 105.8% plus 0.65% Additional Contributions and 0.20% Interest Factor will result in the adjusted rate applicable to calendar year 2012.
- A new employer pays a 3.7030 percent (3.5% x 105.8%) contribution rate until the above experience requirements are met, after which the rate is determined under the experience rating provisions of the Law (for newly liable construction employers the rate is 10.2626 percent (9.7% x 105.8%). Newly liable employers are not subject to the 0.65% Additional Contributions and 0.20% Interest Factor, unless the employer is also subject to an increase for UC delinquency, per Section 301(a)(2) of the PA UC Law.
- An employer who is classifiable under a particular group but does not meet the experience requirements of that group will be assigned a 6.5632 percent (total, inclusive of applicable surcharge, Additional Contributions and Interest Factor) contribution rate if the Reserve Account Balance is zero or positive, or a 10.5836 percent (total) contribution rate if the Reserve Account Balance is negative. Exception: An employer who does not meet the experience requirements of the group to which they are classifiable *and* who was assigned a newly liable construction contribution rate of 10.2626 percent for calendar year 2011, will be assigned a 10.2626 percent newly liable construction contribution rate for calendar year 2012.
- For calendar year 2012, an employer will be assigned a rate that is 3.0% higher than the otherwise assignable Basic Rate, which is then subject to the positive 5.8% Surcharge, 0.65% Additional Contributions and 0.20% Interest Factor, unless all required registration reports have been submitted, all required tax report(s) have been filed through the second quarter of 2011, and contribution due on the wages reported, as well as any interest and penalty charges assessed thereon, have been paid through the second calendar quarter of 2011.
- Only reports and monies filed and/or paid by September 30, 2011 will be used in the calculation of the 2012 contribution rate.

* Per Section 301.1(b)(2) of the Law, an employer who has sufficient employer experience to be classified in Group 3 shall not be classified in either Group 1 or Group 2; nor shall an employer who has sufficient employer experience to be classified in Group 2 be classified in Group 1.