

EXPERIENCE REQUIREMENTS

ELIGIBILITY CRITERIA FOR 2015 EXPERIENCE-BASED* CONTRIBUTION RATE

Group 1
Must have paid contributions for one or more quarters in each of the two twelve-month periods ending on June 30, 2014 (Fiscal years 2013 and 2014)

Group 2
Must have paid contributions for one or more quarters in each of the three twelve-month periods ending on June 30, 2014 (Fiscal years 2012, 2013 and 2014)

Group 3
Must have paid contributions for one or more quarters in each of the four twelve-month periods ending on June 30, 2014 (Fiscal years 2011, 2012, 2013 and 2014)

CALENDAR YEAR 2010 QUARTERS				CALENDAR YEAR 2011 QUARTERS				CALENDAR YEAR 2012 QUARTERS				CALENDAR YEAR 2013 QUARTERS				CALENDAR YEAR 2014 QUARTERS			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
										3	4	1	2			3	4	1	2

- For calendar year 2015, contribution rates are adjusted by a positive 5.1% 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 105.1% plus 0.65% Additional Contributions and 1.1% Interest Factor will result in the adjusted rate applicable to calendar year 2015.
- A new employer pays a 3.6785 percent (3.5% x 105.1%) 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 10.1947 percent (9.7% x 105.1%). Newly liable employers are not subject to the 0.65% Additional Contributions and 1.1% 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 7.4254 percent (total, inclusive of applicable surcharge, Additional Contributions and Interest Factor) contribution rate if the Reserve Account Balance is zero or positive, or a 11.4192 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 10.1947 percent for calendar year 2014, will be assigned a 10.1947 percent newly liable construction contribution rate for calendar year 2015.
- For calendar year 2015, 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 5.1% Surcharge, 0.65% Additional Contributions and 1.1% Interest Factor, unless all required registration reports have been submitted, all required tax report(s) have been filed through the second quarter of 2014, 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 2014.
- Only reports and monies filed and/or paid by September 30, 2014 will be used in the calculation of the 2015 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.