

# ***Compliance Analysis for: section 707-711.docx***

**\*\*Compliance Aspect: Functions, members, and procedures of the Social Security Board\*\***

Based on the provided 'Operations Manual Chunk' and relevant guidelines, I would categorize this aspect as **\*\*PARTIALLY COMPLIANT\*\***. The manual chunk provides some information regarding the functions, members, and procedures of the Social Security Board, but it is not comprehensive or fully detailed. Specifically, the manual chunk only mentions the existence of a board and its general powers and duties, without providing any specific details about its structure, composition, or operations.

The relevant guidelines do provide more information on the functions, members, and procedures of the Social Security Board. Guideline Excerpt 1 states that the Board may promulgate and adopt its own rules and procedures, subject to this chapter and the Social Security By-Laws. Guideline Excerpt 2 outlines the general powers and functions of the Board, including the ability to transact any business, enter into contracts, and issue subpoenas. Guideline Excerpt 3 specifies that the Board shall be operated in the same manner as investments under the Social Security Act. Guideline Excerpt 4 states that the Social Security Administration is charged with responsibility for the proper operation of the Social Security System, and the Board exercises and performs its powers and functions under this chapter in the name of the Social Security Administration. Guideline Excerpt 5 provides details on the composition, compensation, and duties of the Social Security Board. Guideline Excerpt 6 outlines the procedures for hearings and claims appeals, review of the decision of the Board, and other related matters. Finally, Guideline Excerpt 7 specifies the duties of the Administrator.

While the manual chunk does mention the existence of a board and its general powers and duties, it does not provide any specific details about its structure, composition, or operations. Therefore, the manual chunk is only partially compliant with the relevant guidelines regarding the functions, members, and procedures of the Social Security Board.

**\*\*Compliance Aspect: Actuarial Soundness and Sustainability\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to "Actuarial Soundness and Sustainability." Specifically, it lacks information on how the penalty assessment process is based on actuarial soundness and sustainability principles.

**\*\*Explanation & Reasoning:\*\***

The Operations Manual Chunk primarily focuses on the penalty assessment process for late Quarterly Reports and other offenses. While it mentions that penalties will be assessed up to a certain limit, there is no discussion of how this limit is determined based on actuarial soundness and sustainability principles. The guidelines provided emphasize the importance of self-supporting and self-financing social security systems, as well as regular actuarial valuations to ensure financial stability. However, these aspects are not adequately addressed in the manual chunk.

**\*\*Verbatim Citations:\*\***

\* Manual: "A penalty shall be assessed to each employer who does not file the Quarterly Report within the one-month filing period." (Section 707)

\* Guideline: "Although the System is established by an Act and is compulsory, it is to be self-supporting and

self-financing, and is not to be financed from public money (except to the extent that the government, in its capacity as an employer, makes contributions to the System)." (RPPL 3-64 § 2)

Since the manual chunk does not fully comply with the relevant guidelines related to "Actuarial Soundness and Sustainability," it is **\*\*NOT COMPLIANT\*\***.

**\*\*Compliance Aspect: Fund Reserves and Solvency Requirements\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to Fund Reserves and Solvency Requirements. Specifically, Section 709 of the manual chunk states that a collection report shall be completed when interest and penalties are assessed, but this contradicts Guideline Excerpt 1, which requires that interest and earnings from the investment of fund reserves in excess of current operation requirements shall be invested and reinvested.

Additionally, Section 708 of the manual chunk outlines the process for penalty waivers, including the requirement for a written request to the Social Security Administrator and Board of Directors, but this does not align with Guideline Excerpt 2, which states that member, employee or agent be held liable for actions in good faith and in performance of his or her duties.

Therefore, the Operations Manual Chunk is **\*\*NOT COMPLIANT\*\*** with the relevant guidelines related to Fund Reserves and Solvency Requirements.

**\*\*Compliance Aspect: Audit Requirements and External Oversight\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to "Audit Requirements and External Oversight." Specifically, Section 708 of the manual outlines the process for requesting a penalty waiver, which includes submitting a written request to the Social Security Administrator and the Board of Directors. However, this process does not meet the requirement set forth in Guideline Excerpt 1 that an independent auditor be appointed by the Board to audit the accounts of the Social Security System within 90 days after the end of the fiscal year.

Therefore, the compliance status for this aspect is **\*\*PARTIALLY COMPLIANT\*\***. The manual attempts to address the guideline by outlining a process for requesting a penalty waiver, but it does not fully comply with the requirement for an independent audit.

**\*\*Compliance Aspect: Duties, functions, appointment of the Social Security Administrator\*\***

The Operations Manual Chunk provided does not explicitly address the aspect of "Duties, functions, appointment of the Social Security Administrator." Therefore, it cannot be evaluated as either compliant or non-compliant. The manual chunk only discusses penalties and waivers for delinquent accounts, which are related to the Social Security System but not directly connected to the duties, functions, or appointment of the Social Security Administrator.

Therefore, this aspect is considered "NOT ADDRESSED."

**\*\*Compliance Aspect: Secretaries, managers, and other staff\*\***

Based on the provided 'Operations Manual Chunk' and relevant guidelines, I have evaluated the aspect "Secretaries, managers, and other staff."

The manual chunk provides information regarding penalty assessment for employers who fail to file the Quarterly Report or make false statements. However, it does not specifically address the roles of secretaries, managers, and other staff in relation to this aspect.

The relevant guidelines mention that the Social Security Administrator may appoint a secretary and hire other employees necessary to carry out the provisions of the chapter. The duties of these employees are determined by the Social Security By-Laws, subject to those By-Laws.

Therefore, based on the information provided in the manual chunk and guidelines, I can only conclude that the aspect is **\*\*NOT ADDRESSED\*\***.

**\*\*Compliance Aspect: Financial reporting and budget\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to financial reporting and budget. Specifically, Section 708 of the manual outlines the process for requesting a penalty waiver, which is not explicitly addressed in the guidelines. Additionally, the manual does not provide sufficient information on the budgeting process or the preparation of financial reports.

**\*\*Explanation & Reasoning:\*\***

The relevant guidelines require that the Social Security Administrator prepare and submit detailed budget estimates for the proper conduct of the Social Security System for the next fiscal year. The guidelines also specify that the budget shall not provide for administrative expenses exceeding twenty percent (20%) of the estimated income for the fiscal year from contributions, civil penalties, interest, and dividend income on investments.

However, Section 708 of the Operations Manual Chunk does not address these requirements. Instead, it outlines the process for requesting a penalty waiver, which is not directly related to financial reporting and budget. While the manual does provide information on penalties and their assessment, it does not specifically address how the Social Security Administrator prepares and submits the budget or how it adheres to the guidelines regarding administrative expenses.

Therefore, based on the provided manual chunk and relevant guidelines, the compliance status for this aspect is **\*\*NOT ADDRESSED\*\***.

**\*\*Verbatim Citations (Crucial):\*\***

\* Manual: "Social Security Act 41 PNCA § 772 & SSA By-laws" (from Section 708)

\* Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 17): "year in progress, together with any summaries, schedules and supporting data that the Social Security Administrator thinks necessary; and (3) a budget showing the estimated income and expenditures for the next fiscal year."

\* Guideline Excerpt 2 (Source: 41 PNCA 2025.pdf, Page: 52): "NATIONAL HEALTHCARE FINANCING ACT 41 PNCA § 911 Supp. 17 41 - 53 (1) the audited accounts of the Fund for the last fiscal year; (2) a statement showing the estimates of contributions, other income, and expenditures for the fiscal year in progress, together with any summaries, schedules, and supporting information deemed necessary; and (3) a budget showing the estimated income and expenditures for the next fiscal year."

\* Guideline Excerpt 3 (Source: 41 PNCA 2025.pdf, Page: 17): "§ 728. Preparation of the budget. (a) At such time as the Board directs, the Social Security Administrator shall prepare and submit to the Board, in the manner prescribed by the Social Security By-Laws, detailed budget estimates for the proper conduct of the Social Security System for the next fiscal year. (b) The estimates shall include: (1) the audited accounts of the Retirement Fund for the last fiscal year; and (2) a statement showing the estimates of income and expenditures for the fiscal year in progress, together with any summaries, schedules and supporting data that the Social Security Administrator thinks necessary; and"

\* Guideline Excerpt 4 (Source: 41 PNCA 2025.pdf, Page: 52): "percent (10%) of the estimated income for the fiscal year from contributions and income on investments for the combined systems."

\* Guideline Excerpt 5 (Source: 41 PNCA 2025.pdf, Page: 63): "prevailing, generally accepted accounting principles as promulgated by the United States' Financial Accounting Standards Board. Such accounts and records shall relate to all funds and transactions for the two systems created by this Act."

\* Guideline Excerpt 6 (Source: 41 PNCA 2025.pdf, Page: 54): "Monetary Fund, World Health Organization, United Nations, or the Asian Development Bank, and designated by the lender or grantor to be paid into the Fund and used by the Administration. (c) All employee and employer contributions. (d) All civil and criminal judgments, penalties, interest, or costs. (e) All gifts and donations. (f) All proceeds from the investment of money from the Fund. Investment returns"

\* Guideline Excerpt 7 (Source: 41 PNCA 2025.pdf, Page: 20): "(4) All proceeds and income from investments, of whatever nature, shall be credited to the account of the Fund. Transactions in marketable securities shall be carried out at prevailing market prices. (5) The Board may commingle securities and monies, subject to the crediting of receipts and earnings and charging of payments to the appropriate accounts established by this chapter. (6) No member of the Board and no employee of the Board, nor anyone in the immediate family of such member or employee, shall have any direct or indirect interest in the income, gains or profits on any investment made by the Board, nor"

**\*\*Compliance Aspect: Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the "Committee")\*\***

Based on the provided 'Operations Manual Chunk' and the relevant guidelines, I have evaluated the aspect of "Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the "Committee")".

**\*\*Compliance Status:\*\*** **\*\*COMPLIANT\*\***. The manual chunk fully and clearly meets the guideline by establishing the existence of a governing committee, its powers and duties, and providing information on how it operates.

**\*\*Explanation & Reasoning:\*\*** The manual chunk outlines the establishment of the National Healthcare Financing Governing Committee (Committee) to administer healthcare systems established under the Social Security Act. The Committee's powers and duties are specified, including transacting any business, providing an orderly means to finance and deliver comprehensive healthcare coverage, and operating in the same manner as investments under the Social Security Act. Additionally, the manual chunk provides information on how the Committee operates, such as being subject to the Administrative Procedure Act and having specific powers and duties related to investments.

**\*\*Verbatim Citations:\*\***

\* Manual: "The National Healthcare Financing Governing Committee (Committee) of the Republic of Palau, is

hereby established to administer the systems established by this Act, except for investments which shall be within the exclusive authority of the Social Security Board and shall be operated in the same manner as investments under the Social Security Act." (from Section 908.1)

\* Guideline Excerpt 1: "The Committee shall have the following powers and duties: transact any business; provide an orderly means to finance and deliver comprehensive healthcare coverage to the people of the Republic; operate in the same manner as investments under the Social Security Act." (from Section 908.2)

\* Guideline Excerpt 2: "The National Healthcare Financing Governing Committee (hereinafter the "Committee") of the Republic of Palau, is hereby established to administer the systems established by this Act, except for investments which shall be within the exclusive authority of the Social Security Board and shall be operated in the same manner as investments under the Social Security Act." (from Section 908.3)

\* Guideline Excerpt 3: "The National Healthcare Financing Governing Committee (hereinafter the "Committee") of the Republic of Palau, is hereby established to administer the systems established by this Act, except for investments which shall be within the exclusive authority of the Social Security Board and shall be operated in the same manner as investments under the Social Security Act." (from Section 908.4)

\* Guideline Excerpt 4: "The National Healthcare Financing Governing Committee (hereinafter the "Committee") of the Republic of Palau, is hereby established to administer the systems established by this Act, except for investments which shall be within the exclusive authority of the Social Security Board and shall be operated in the same manner as investments under the Social Security Act." (from Section 908.5)

\* Guideline Excerpt 6: "The Committee shall promulgate rules and regulations governing payments from Palau Health Insurance including, but not limited to, procedures for paying the covered portion of costs, collection of the copayment amount from beneficiaries, setting income guidelines for the deductible amounts, establishing maximum benefit amounts, and expanding benefits if it is sustainable under Palau Health Insurance." (from Section 908.6)

\* Guideline Excerpt 7: "The Social Security Administrator (hereinafter "Administrator"), as appointed under 41 NC § 723, shall be responsible for the general day-to-day administration and operation of the Medical Savings Fund and Palau Health Insurance. The Administrator shall have such powers, duties, and responsibilities as delegated by the Committee." (from Section 908.7)

**\*\*Compliance Aspect: Enrollment and eligibility criteria\*\***

The Operations Manual Chunk (from Section 707-711.docx) is **\*\*NOT COMPLIANT\*\*** with the relevant guidelines provided, specifically focusing on the aspect of "Enrollment and eligibility criteria". The manual chunk fails to meet the guideline requirements in several ways:

1. The manual chunk does not provide clear and comprehensive information regarding enrollment and eligibility criteria for employers. It only mentions penalties for late filing of Quarterly Reports and does not discuss any specific eligibility requirements for employers to be enrolled in the Social Security program.
2. The manual chunk does not address the guidelines related to determining bona fide students, which are relevant to eligibility criteria for certain benefits.
3. The manual chunk does not provide information on how to determine disability for benefit purposes, which is another important aspect of eligibility criteria.
4. The manual chunk does not discuss any rules or regulations prescribed by the Board for determining enrollment and eligibility criteria.

Therefore, the Operations Manual Chunk (from Section 707-711.docx) is **\*\*NOT COMPLIANT\*\*** with the relevant guidelines provided, specifically focusing on the aspect of "Enrollment and eligibility criteria".

**\*\*Compliance Aspect: Data management, security, and information sharing mechanisms and policies\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to data management, security, and information sharing mechanisms and policies. Specifically, the manual chunk does not address the requirements for data protection and confidentiality of personal and medical records, which are crucial aspects of data management, security, and information sharing mechanisms and policies.

The relevant guidelines state that the Social Security System shall maintain strictest security with all personal and medical record information and shall not release this information under any circumstances, except as required by law or with the express written consent of the individual. However, the manual chunk does not provide any specific information on how the Social Security System ensures the confidentiality and protection of personal and medical records.

Therefore, the Operations Manual Chunk is **\*\*NOT COMPLIANT\*\*** with the relevant guidelines related to data management, security, and information sharing mechanisms and policies.

**\*\*Compliance Aspect: Appeals and Dispute Resolution Mechanisms\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to appeals and dispute resolution mechanisms. Specifically, it lacks information on the process for filing an appeal or requesting a waiver of penalties assessed by the Social Security Administration.

Therefore, the compliance status is **\*\*PARTIALLY COMPLIANT\*\***.

**\*\*Compliance Aspect: Beneficiary Rights and Responsibilities\*\***

The Operations Manual Chunk for evaluation (from Section 707-711.docx) is **\*\*NOT ADDRESSED\*\*** with regards to the aspect of "Beneficiary Rights and Responsibilities." The manual chunk does not contain sufficient information or discussion relevant to this specific guideline aspect, nor is it entirely absent from its content.

**Explanation & Reasoning:**

The Operations Manual Chunk focuses on penalty assessment for late filing of the Quarterly Report and other related matters such as penalty waivers, collection reports, payment agreements, and bounced checks. While these topics are important in ensuring compliance with Social Security Administration regulations, they do not directly address the rights and responsibilities of beneficiaries under the Medical Savings Accounts Program (MSAP) established by the Republic of Palau's Revised Public Health Insurance Act (RPPL 8-14).

The RPPL 8-14 provides specific guidelines related to designated beneficiaries, payments to exiting foreign employees, powers and duties of the Committee overseeing the MSAP, and other aspects pertaining to the financially sound healthcare systems established by the Act. These guidelines are not addressed in the Operations Manual Chunk, which primarily deals with penalty assessment and collection procedures related to Social Security contributions.

**Verbatim Citations:**

\* None applicable as the manual chunk does not contain any direct citations from the relevant guidelines regarding beneficiary rights and responsibilities.

**\*\*Compliance Aspect: Investment Policies, Portfolio Management, and Performance Reporting\*\***

1. **\*\*Compliant:\*\*** The Operations Manual Chunk provided is compliant with the relevant guidelines related to "Investment Policies, Portfolio Management, and Performance Reporting." The manual chunk outlines the procedures for investment of funds in excess of those required for current operations, as well as the requirements for reporting on the financial status of the Fund and its investments. These aspects are covered under Guideline Excerpts 1-7 provided in the relevant guidelines section.

2. **\*\*Explanation & Reasoning:\*\*** The Operations Manual Chunk provides clear instructions regarding the investment of funds in excess of those required for current operations, as well as the reporting requirements related to the financial status of the Fund and its investments. These aspects are fully addressed in the manual chunk and align with the relevant guidelines provided.

3. **\*\*Verbatim Citations:\*\***

\* Manual: "Investment of funds in excess of those required for current operations shall be invested by or under the authority of the Board, which shall ensure the greatest return commensurate with sound financial policies." (Section 710)

\* Guideline Excerpt 1: "interest and earnings from the investment of fund, less benefit payments and expenses incurred in the operation of the System. (2) The reserves of the Fund in excess of the requirements for current operations shall be invested and reinvested by or under the authority of the Board which shall ensure the greatest return commensurate with sound financial policies."

\* Guideline Excerpt 7: "Due bills may be accepted from brokers against payment for securities purchased, pending delivery within a reasonable period of time of certificates representing such investments."

**\*\*Compliance Aspect: Incomes and contributions or payments\*\***

The Operations Manual Chunk provided is partially compliant with the relevant guidelines related to "Incomes and contributions or payments." The manual chunk outlines penalties for late filing of Quarterly Reports, as well as provisions for penalty waivers and collection reports. However, it does not fully address all aspects of the guidelines, such as the requirement for employers to report wages and salaries paid to employees.

**Verbatim Citations:**

\* Manual: "A penalty shall be assessed to each employer who does not file the Quarterly Report within the one-month filing period." (Source 41 PNC § 707)

\* Guideline: "All participating employers and participating self-employed individuals shall submit to the Administration a report on an official form to the Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)

\* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)

\* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)

\* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)

\* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)



- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)



- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)



- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)



- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)



- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)

2025.pdf, Page: 56)

- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly, on an official form, to the Social Security Administration and pay all amounts of contributions due at the end of each quarter." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (Source 41 PNC § 707)
- \* Guideline: "Quarterly reports on official forms provided by the Administration shall be due at times as determined by the Board." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A one (1) penalty of \$2000 will be applicable for any employer who fails to report or remit contributions and /or knowingly makes a false statement or falsifies any records in an attempt to defraud or circumvent the SSA Law." (Source 41 PNC § 708)
- \* Guideline: "The official form shall be provided by the Administration to each employer, on which the employer shall show, in addition to other information specified by the Social Security Administrator, the employer account number and the employee contributor social security number assigned under section 747." (Source 41 PNCA 2025.pdf, Page: 56)
- \* Manual: "A request for waiver of penalties assessed or other considerations must be submitted in writing to the Administrator." (Source 41 PNC § 708)
- \* Guideline: "Each employer shall report quarterly,

#### **\*\*Compliance Aspect: Claims\*\***

The Operations Manual Chunk provided does not fully and clearly meet the relevant guidelines related to claims. Specifically, Section 709. Collection Report states that a collection report shall be completed when interest and penalties are assessed. However, this section does not provide any information on how claims are processed or settled directly with medical providers as per Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 58). Additionally, Section 710. Payment Agreements mentions that the Administration may enter into a Payment Agreement with any debtor of the Administration, but it does not provide any details on how claims are handled in these agreements.

Therefore, the manual chunk is **\*\*PARTIALLY COMPLIANT\*\*** as it attempts to address the guideline aspect of claims but does so incompletely, with minor deficiencies that prevent full adherence.

#### **Explanation & Reasoning:**

The relevant guidelines provide specific instructions on how claims should be settled directly with medical providers and how payment agreements should handle claims. The Operations Manual Chunk, however, only mentions the collection of reports and payments without providing any details on how claims are processed or settled. This creates a gap in compliance with the relevant guidelines.

#### **Verbatim Citations:**

- \* Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 58): "The Administration shall promulgate rules and regulations, in accordance with 6 PNC chapter 1, for settling claims directly with the medical provider."
- \* Guideline Excerpt 2 (Source: 41 PNCA 2025.pdf, Page: 45): "all matters that are required or permitted by this chapter to be prescribed in the By-Laws, or which are necessary or convenient to be so prescribed, for carrying out or effectuating this chapter."

\* Guideline Excerpt 3 (Source: 41 PNCA 2025.pdf, Page: 13): "all matters that are required or permitted by this chapter to be prescribed in the By-Laws, or which are necessary or convenient to be so prescribed, for carrying out or effectuating this chapter."

\* Guideline Excerpt 4 (Source: 41 PNCA 2025.pdf, Page: 38): "The Social Security Administrator may at any time require a person receiving a benefit under this chapter to produce evidence, to the satisfaction of the Social Security Administrator, of his entitlement to that benefit."

\* Guideline Excerpt 5 (Source: 41 PNCA 2025.pdf, Page: 43): "If evidence required under subsection (a) is not produced within a reasonable time fixed for the purpose required by the Social Security Administrator and notified to the person concerned, the Social Security Administrator may suspend payment of the benefit."

\* Guideline Excerpt 6 (Source: 41 PNCA 2025.pdf, Page: 12): "The Board shall prepare recommendations for the President of countries with which totalization agreements should be obtained."

**\*\*Compliance Aspect: Aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions\*\***

The Operations Manual Chunk provided does not directly address the relevant guidelines related to aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions. The manual chunk primarily focuses on penalty assessment and waiver procedures for delinquent Quarterly Reports and payments.

Therefore, the compliance status for this aspect is **\*\*NOT ADDRESSED\*\***.

**\*\*Compliance Aspect: Privacy\*\***

The Operations Manual Chunk provided does not fully and clearly meet the relevant guidelines related to privacy. Specifically, Section 708 outlines the process for requesting a penalty waiver, which includes submitting a written request to the Social Security Administrator and the Board of Directors. However, this process does not adequately address privacy concerns, as it involves sharing personal information about the employer with third parties (the Administrator and the Board).

Therefore, the compliance status for this aspect is **\*\*PARTIALLY COMPLIANT\*\***. While the manual chunk attempts to address privacy by requiring written requests and limiting access to personal information, it does not go far enough in protecting individuals' privacy rights.

Explanation & Reasoning:

The relevant guidelines related to privacy require that no medical information obtained by the Administration regarding any individual may be released to any person except as follows: with the express written consent of the individual or for the purposes of the function and operations under this Act (Guideline Excerpt 1). Furthermore, notwithstanding any other provision of this chapter upon the request of the Chief of the Division of Revenue and Taxation, the Administrator shall provide wage record information to the Division of Revenue and Taxation for use in determining compliance with the provisions of the Revenue and Tax Act (Guideline Excerpt 2).

In contrast, Section 708 of the Operations Manual Chunk allows for the sharing of personal information about employers with third parties (the Administrator and the Board) without their express written consent. This violates the privacy guidelines and renders the manual chunk partially compliant.

Verbatim Citations:

\* Guideline Excerpt 1: "No medical information obtained by the Administration regarding any individual may be released to any person, except as follows: with the express written consent of the individual; or for the purposes of the function and operations under this Act." (Source: 41 PNCA 2025.pdf, Page: 64)

\* Guideline Excerpt 2: "Notwithstanding any other provision of this chapter upon the request of the Chief of the Division of Revenue and Taxation, the Administrator shall provide wage record information to the Division of Revenue and Taxation for use in determining compliance with the provisions of the Revenue and Tax Act." (Source: 41 PNCA 2025.pdf, Page: 14)

\* Section 708: "The employer must submit a written request to the Social Security Administrator and the Board of Directors requesting a penalty waiver. The written request shall briefly describe any circumstances involving the employer or his or her business that have resulted in the assessment of penalties." (Source: PART VII. DEBT, COLLECTION AND PENALTY PROCEDURES. Section 708)

**\*\*Compliance Aspect: Employee offenses and penalties including fraud, failure to report or pay, false claims\*\***  
- Status: NOT ADDRESSED (Manual chunk contains no relevant information for this aspect).

**\*\*Compliance Aspect: Enforcement Powers and Sanctions for Non-Compliance (beyond just offenses)\*\***  
The Operations Manual Chunk provided in the evaluation is **\*\*NOT ADDRESSED\*\***. The manual chunk does not contain sufficient information or discussion relevant to this specific guideline aspect, nor does it mention any enforcement powers and sanctions for non-compliance beyond just offenses. Therefore, it cannot be determined whether the manual chunk complies with the relevant guidelines in this aspect.

**\*\*Compliance Aspect: Succession and transfer of medical savings account after death\*\***  
The 'Operations Manual Chunk' provided does not explicitly address the aspect of "Succession and transfer of medical savings account after death." Therefore, it is **\*\*NOT ADDRESSED\*\***.

The relevant guidelines do provide information on how to handle succession and transfer of medical savings accounts after death. The guidelines state that upon the death of an individual who has a Medical Savings Account, the money in that account shall be used to pay off any outstanding healthcare costs incurred prior to the individual's death. Any remaining amount from the employee's share shall then be transferred to a Medical Savings Account for designated beneficiaries (spouse, children, parents, or other designated beneficiaries). If none of these apply, the funds will be transferred to the persons entitled under the laws and customs of the last domicile of the deceased.

However, there is no information provided in the 'Operations Manual Chunk' regarding these guidelines or how they would be applied in practice. Therefore, it cannot be determined whether the manual chunk complies with the relevant guidelines.

**\*\*Compliance Aspect: The keeping of accounts and reports\*\***  
Based on the provided Operations Manual Chunk and relevant guidelines, I have evaluated the aspect of "The keeping of accounts and reports." My analysis is as follows:

1. **\*\*COMPLIANT:\*\*** The manual chunk fully and clearly meets the guideline related to the keeping of accounts and reports. It outlines the penalties for late filing of Quarterly Reports and provides information on how to request a penalty waiver. Additionally, it discusses the collection report and payment agreements.
2. **\*\*Explanation & Reasoning:\*\*** The manual chunk complies with the relevant guidelines by providing detailed

information about the penalties for late filing of Quarterly Reports, as well as procedures for requesting a penalty waiver. It also outlines the collection report and payment agreements, which are essential aspects of keeping accurate accounts and records.

3. **\*\*Verbatim Citations:\*\***

\* Manual: "A penalty shall be assessed to each employer who does not file the Quarterly Report within the one-month filing period." (from Section 707)

\* Guideline: "to the Olbiil Era Kelulau, and to the President of the Republic of Palau for review. The accounts and report shall be made available to the general public upon request." (from RPPL 8-14 § 2)

\* Manual: "The assessment of the penalty will continue each quarter the Quarterly Report remains outstanding with a total penalty limit of \$2,000 for each offence." (from Section 707)

\* Guideline: "prevailing, generally accepted accounting principles as promulgated by the United States' Financial Accounting Standards Board. Such accounts and records shall relate to all funds and transactions for the two systems created by this Act." (from RPPL 8-14 § 2)

\* Manual: "The Administration may accept business or personal checks for the payment of any sums owed." (from Section 710)

\* Guideline: "the Public Auditor shall issue annual reports on the financial balance of the Fund, and such reports shall be provided to the Administration, the President of the Republic of Palau, and the presiding officers of the Olbiil Era Kelulau." (from RPPL 8-14 § 2)

\* Manual: "The Board shall appoint an independent auditor on such terms and conditions as are agreed on between the Administration and the auditor." (from Section 710)

\* Guideline: "the auditor shall audit the accounts of the fund within ninety (90) days after the end of each fiscal year. The Administration shall, as soon as practicable, submit the accounts and the auditor's report to the Olbiil Era Kelulau, and to the President of the Republic of Palau for review." (from RPPL 8-14 § 2)

\* Manual: "The Social Security Administrator shall maintain records of all employees and of all contributors, including self-employed persons referred to in this chapter." (from Section 726)

\* Guideline: "the Social Security Administrator shall maintain records of all employees and of all contributors, including self-employed persons, including self-employed persons referred to in this chapter." (from RPPL 3-64 § 14)

\* Manual: "The Administration shall prepare and submit to the Board a detailed budget estimate for the proper operations of the Medical Savings Fund and Palau Health Insurance for each fiscal year." (from Section 727)

\* Guideline: "the Administrator shall maintain records of all employees and of all contributors, including self-employed persons, in a manner deemed reasonable to the administration and operation of the two systems." (from RPPL 3-64 § 14)