

Edited Content Extracted from: sections 701–706.docx

PART VII. DELINQUENCY, DEBT COLLECTION, PENALTIES, & INTEREST

Section 701. Quarterly Report Due Dates

- The due dates for the Quarterly Reports are as follows:
 - March 31st Report is due on April 30th
 - June 30th Report is due on July 31st
 - September 30th Report is due on October 31st
 - December 31st Report is due on January 31st
- Payment must be made by the due dates. Payment is defined as payment in cash or cash equivalent, in full, made to the Administration by the due date. Payments mailed and postmarked by the due date but not physically received at the Administration until after the due date will not be considered late payments.

Section 702. Authorized Late Payment

- Authorized Late Payment:
 - An employer, upon approval of the Administrator or his/her designee, may file their Quarterly Report on or before the due date and pay on a later date without the assessment of a penalty, but interest will be assessed. Factors to be considered in approving and determining the date for the employer to pay his/her contributions include but are not limited to:
 - Payment history of the employer
 - Number of times the employer has requested late payment
 - The employer's history of keeping his/her promise to pay
 - Any other relevant factors
- No employer will be granted more than one (1) authorized late payment in any cumulative 36-month term.
- An employer who continually files on time but pays late or continually requests late payment authorization will be referred to the Administrator. The Administrator shall determine what steps need to be taken regarding the situation. Any employer that files late without the pre-approval of the Administrator is subject to interest and/or penalties in accordance with 41 PNC § 772 [12% interest and a penalty of \$250.00 or 100% of the outstanding contributions owed].

Section 703. Supplemental Reports

- There will be no penalty assessed for underpayments of Quarterly Reports due to simple miscalculations on the employer's part. The Administration's Collections Officers shall attempt to review all Quarterly Reports before payment is collected. If a miscalculation or error is found and payment made was not enough, the payment and receipt will be held until the employer makes complete payment. If a miscalculation or error is found and payment made was more than the actual amount owed, payment will be received, and the employer shall be informed that the remainder of the overpayment shall be transferred to the next quarter.

Section 704. Collection Process

- Upon determining that an employer has not timely paid any sums due under 41 PNC, the Administrator shall:
 - Issue a written first notice demand letter to the employer or person concerned requesting payment in full or by payment agreement of the sum due as well as any applicable penalties or interest within twenty-one (21) days

of the date of the letter.

- Upon passage of the twenty-one (21) day period without payment or agreement as to the means of payment, a written second notice demand letter requesting payment within fourteen (14) days of the date of the letter and setting forth that failure to comply shall result in the referral of the matter to the Administration's Legal Counsel or the Office of the Attorney General.

- Upon passage of the fourteen (14) day period without payment or agreement as to the means of payment, the Administration shall issue a written final notice which states that the matter has been referred to the Administration's Legal Counsel or the Office of the Attorney General for legal action. The Administrator shall inform the Board of all such referrals.

- The Administrator may waive or extend the time-frame requirements set forth above when in his/her opinion such waiver or extension makes good economic sense and provides for a more efficient collection effort. Such waivers of extension shall be brought to the attention of the Board. The Board shall have the right to void the Administrator's determination of waiver or extension.

Section 705. Delinquency

- Every effort will be made to collect on any amount owed to the Administration. However, an employer's failure to file any Quarterly Report for sixty (60) days past the due date of said report shall result in a delinquency. All materials regarding the delinquency will be turned over to the Administration's Legal Counsel or the Office of the Attorney General for collection and/or legal action.

Section 706. Interest Assessment

- Interest will be assessed in accordance with 41 PNC § 772 and shall not be waived by the Board unless the Board finds that there are exceptional circumstances or unless debt is to be "written off" for accounting purposes.

- Interest will be charged at an annual rate of twelve percent (12%) for any amount of tax due beyond the end of the month following the final filing date or the next business day if the final filing date falls on a weekend or holiday.