

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: April 30th
 - June 30th: July 31st
 - September 30th: October 31st
 - December 31st: January 31st
- Payment is to be made by the due dates. Payment is defined as cash or cash equivalent, full payment made to the Administration by the due date. Payment mailed and postmarked by the due date but not physically received until after the due date is not considered a late payment.

Section 702 Authorized Late Payment

- An employer may file their Quarterly Report on or before the due date and pay later without penalty, but interest will be assessed. The Administrator or their designee must approve the exceptional circumstances for late filing. Factors considered include:
 - Payment history of the employer
 - Number of times the employer has requested late payment
 - Employer's history of keeping promises to pay
 - Other relevant factors
- No employer will be granted more than one (1) authorized late payment in any 36-month term.
- Employers who continually file on time but pay late or continually request late payment authorization will be referred to the Administrator. The Administrator will determine appropriate action. Employers filing late without pre-approval face interest and/or penalties, as per 41 PNC § 772 (12% interest and a penalty of \$250.00 or 100% of outstanding contributions owed).

Section 703 Supplemental Reports

- No penalty is assessed for underpayments due to simple miscalculations on the employer's part. The Administration's Collections Officers will review Quarterly Reports before payment collection. If a miscalculation or error is found, the payment and receipt will be held until the employer makes complete payment if the payment was too low. If the payment was too high, the payment will be received, and the employer will be informed about the remainder being transferred to the next quarter.
- [Source: 41 PNC & SSA By-Laws]

Section 704 Collection Process

- If an employer has not timely paid any sums due under 41 PNC, the Administrator will issue a written first notice demand letter within 21 days. If payment is still not received after 21 days, a second notice demand letter will be sent within 14 days, stating that failure to comply will result in referral to the Administration's Legal Counsel or the Office of the Attorney General. If payment is still not received after 14 days, a final notice will be issued, stating the matter has been referred for legal action. The Administrator may waive or extend time-frame requirements when it makes economic sense and improves collection efficiency.
- [Source: 41 PNC § 711, § 712(d), § 724 & SSA By-Laws]

Section 705 Delinquency

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

- [Source: 41 PNC & SSA By-Laws]

Section 706 Interest Assessment

- Interest will be assessed in accordance with 41 PNC § 772 and cannot be waived by the Board unless exceptional circumstances or debt is to be "written off" for accounting purposes. Interest will be charged at an annual rate of 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.

- [Source: 41 PNC § 772 & By-Laws]