



INTERSTATE TAX SERVICE
ITS

UC – UPDATES, CASE STUDIES & PROCESSES TO LIMIT YOUR EXPOSURE

BY GEOFFREY D. MOOMAW, PRESIDENT, INTERSTATE TAX SERVICE

PASBO 62ND ANNUAL CONFERENCE AND EXHIBITS, PITTSBURGH

MARCH 2017

UPDATES

- Electronic payment required by L&I
 - Employee withholding
 - Reimbursable benefit charges
- Using retirees to fill vacancies is **OK**
 - Section 402(k) – separated in order to preserve entitlement to pension

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UPDATES

- Weekly Benefit Rates reduced by 2% eff. 2017
 - Max. WBR 2016 was \$573
 - 2017 is now \$561
- Almost 600 employees furloughed @ L&I
 - 3 Service centers closed
 - 4 left to handle entire State

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UPDATES

- Furloughs included about 20% of referees and their staff
- Referees have eliminated travel
 - Harrisburg example
- Should you call a service center – **NO!**
 - Unless you have an extension and are returning a call

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UC RESPONSE VIA EMAIL

- Scranton UC Service Center –
 - ra-li-ucp-ucsc-scranton@pa.gov
- Erie UC Service Center –
 - ra-li-ucp-ucsc-erie@pa.gov
- Indiana UC Service Center –
 - ra-li-ucp-ucsc-Indiana@pa.gov
- Duquesne UC Service Center
 - ra-li-ucp-ucsc-duquesne@pa.gov
- Harrisburg UC Overflow Center
 - ra-li-ucp-ucsc-hbg@pa.gov
- Copy ITS on your response
 - Office@interstatetaxserviceinc.com

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QUIT IN LIEU OF POSSIBLE DISCHARGE

- Fishel vs. UCBR
 - Recommendation
 - Explain how the process will work
 - Employee has two options – resign or go through termination process
- Managers/supervisors must be aware that they do NOT have the authority to fire someone.

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NEGLIGENCE VS. MISCONDUCT

- Navickas vs. UCBR
 - PA Supreme Court case
 - Nurse made an error with medication
 - The error wasn't intentional
 - Mere negligence is not willful misconduct
 - Evidence indicating conduct was intentional/deliberate in nature is necessary to prove willful misconduct

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WHY IS HE/SHE COLLECTING?

- Subs
- Coach/supplemental contract
- Quit 6 months ago
- What is your example/question?

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HOT TOPICS

- RA letters should be provided to all employees who do not work during the summer or receive no pay over the summer
- RA letters aren't necessary for holiday breaks

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PERMANENT - RA LETTER

Notice of Reasonable Assurance of Continued Employment

To: _____

From: <enter whoever is appropriate>

Date: _____

According to policy of the <enter educational institution's name>, "employees will continue to be employed from year to year unless notified to the contrary." Therefore, please be advised that you can be reasonably assured that your position will be available to you for the remainder of the current school year. Furthermore, you can be reasonably assured that your position will be available to you after all holiday breaks occurring during the current school year.

If you do not receive notice that your position/employment will be terminated or modified, then you may be reasonably assured that the <enter educational institution's name> intends to retain your services in the same capacity for the following school years and after all holiday breaks contained therein.

Please note that this notice is not a contract of employment, but is issued for the purpose of meeting the provisions of the PA Unemployment Compensation Law and its related regulations.

Acknowledgment:

(Signature, Printed Name and Date)

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My signature above indicates **ONLY** that I have received and read the above statement.

UC CLAIMS PROCEDURE

- What steps are necessary to reduce your UC costs?
- The answer is ALL!

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UC SERVICE CENTER FORMS SENT TO THE EMPLOYER

- Completed by the employer in detail in the timeframe dictated on the form
- Return original to UC Service Center via mail, fax or scan/email
 - Use email and request read receipt is recommended
- Timely response required
 - No credits
- Confirmation of delivery by fax is not accepted as proof

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EMPLOYER QUESTIONNAIRE

- Sent to the separating employer
- If you receive this form it indicates you're involved in the decision process
- Must be completed in detail and returned to the UC Service Center

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10/17/2005 MON 11:41 FAX 814 938 8027 MULBERRY SQUARE 002/011

EMPLOYER QUESTIONNAIRE

Claimant: **MARGARET L** Social Security No: **-54-4300**

The claimant named above has filed an application for Unemployment Compensation (UC). In order to determine the claimant's eligibility for UC, it is requested that you answer the following questions and return the form by 10/20/2005 to:

OFFICE FAX No. **814-941-6801**; or, Address: **Altoona UC Service Center
1101 Green Avenue
Altoona PA 16601-3483**

MULBERRY SQUARE
407 MULBERRY ALLEY
PUNXSUTAWNEY PA 15767-
← Employer Name and Address

PLEASE PRINT OR WRITE LEGIBLY

1. The Claimant states the first day worked was 10/11/2000 and the last day worked was 10/10/2005. 10-10-2005
Please verify this information and provide corrected dates if necessary.
2. Did the claimant earn more than \$1080 during most recent period of employment?
☒ Yes ☐ No If No, the amount earned was \$
3. Was the claimant's job a full-time or part-time job? ☒ Full-time ☐ Part-time
If Part-time, please list the claimant's hourly rate and the average number of hours that the claimant worked per week.
Was the claimant's job temporary or permanent? ☐ Temporary ☒ Permanent
If Temporary, on what date would the job have ended?
4. Was the claimant's separation from employment the result of being discharged or suspended?
☒ Discharged ☐ Suspended
If Suspended, the suspension began on _____ and ended on _____.
Note: For UC purposes, a suspension is treated as a discharge for the period of the suspension.
5. Please indicate the reason the claimant was separated on the reverse side of this form or on a separate sheet of paper and return it with this form to the office named above. A statement describing the final incident which caused the claimant to be separated should be provided and signed by an individual with firsthand information concerning the incident. Copies of any warnings and/or other documentation leading up to the claimant's separation should be included. Please include claimant's social security number on all documents.
6. Was the claimant working at the time of the incident which caused his/her separation? ☒ Yes ☐ No
7. On what date did the incident which caused the separation occur? 10-7-05
8. On what date did you become aware of the incident which caused the separation? 10-10-05
9. Was the incident which caused the separation work-related? ☒ Yes ☐ No

CONTINUED ON REVERSE

UC 1586 (Page 2) 3-99 DOTHER

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NOTICE OF DETERMINATION

- Sent directly to the claimant & employer only
- It is not sent to your TPA or your legal counsel
- When the UC Service Center issues a Notice of Determination, an employer or a claimant has the right to appeal within 15 days of the date the determination is mailed

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CONSUMER: THE PENNSYLVANIA DEPARTMENT OF LABOR AND INDUSTRY
UNEMPLOYMENT COMPENSATION DIVISION

NOTICE OF DETERMINATION

The first day to timely appeal this determination is August 16, 2007.

Claimant: **UC**
Type: **UC**
All Date: **May 27, 2007**
Mailed On: **August 01, 2007**
Page: **1 of 1**

EMPLOYER: CLAIMANT:

FINDINGS OF FACT

1. The Claimant was last employed on October 6, 2005.
2. The Claimant was the last Person Equipment Operator.
3. The Claimant took a leave of absence due to health problems.
4. The Claimant's health problems were a health condition.
5. The Claimant's employment was a full-time permanent duty.
6. The Claimant informed his Employer of his work condition.
7. The Employer did not offer alternate work to the Claimant.

DISCUSSION

In order to qualify for benefits under the Pennsylvania Unemployment Compensation Law, the claimant must be able to show that he is unable to obtain work because of a health condition. The Employer of his work condition. However, the Employer did not offer the Claimant alternate work. As such, the Claimant had a reasonable and compelling reason for leaving his job and benefits must be allowed under Section 402(b).

DETERMINATION

The Claimant is eligible for benefits under Section 402(b) of the Pennsylvania Unemployment Compensation Law beginning with the week ending June 5, 2007. In addition, the Claimant is eligible for benefits under Section 402(b) of the Pennsylvania Unemployment Compensation Law beginning with the week ending June 5, 2007.

UC Representative: **J. Rudy**

APPEAL INSTRUCTIONS

The last day to timely appeal this determination is August 16, 2007.

Under Section 401(a) of the Pennsylvania Unemployment Compensation Law, this determination becomes final unless you file an appeal. For your appeal to be timely, it must be filed within 15 days calendar days after the mailing date shown on the determination. However, if the 15th day is a Saturday, Sunday or legal holiday, you may file a timely appeal on the next business day. If your appeal is not filed on time, the UC Board of Review will determine if you had good cause for filing a late appeal.

The last day to timely appeal this determination is August 16, 2007.
If you disagree with this determination, you may appeal. If you wish to file an appeal, you must do so on or before the date shown above. Information for filing an appeal is included in the determination.

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LETTER/PETITION FOR APPEAL

- Employer can appeal within 15 days of the mailing date of the Determination
- If claimant files appeal, a copy will be sent to the employer
- Prepare for a hearing

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pennsylvania
DEPARTMENT OF LABOR & INDUSTRY
UNEMPLOYMENT COMPENSATION BOARD OF REVIEW

PETITION FOR APPEAL

IMPORTANT - READ THE INFORMATION ON THE REVERSE OF THIS FORM BEFORE FILING AN APPEAL. EXPRESS APPEAL FILING INFORMATION IS INCLUDED.

If you want to appeal a notice of determination, you must file by the set date to appeal as indicated on the determination. To ensure correct filing, use the express file envelope as provided, complete the UC-400, Petition for Appeal, and file directly to the electronic business account of the UC Service Center listed on your determination. You may also file the appeal by fax or mail by completing Section I below and attaching this form to an envelope with the appeal instructions on the notice of determination.

FOLLOW THE APPEAL INSTRUCTIONS CAREFULLY.

SECTION I: TO BE COMPLETED BY PERSON FILING APPEAL

CLAIMANT'S NAME AND ADDRESS: _____
 DATE OF DETERMINATION BEING APPEALED: **05/09/2016**
 CLAIMANT'S SOCIAL SECURITY NO.: _____
 CLAIMANT'S TELEPHONE NO.: **717-432-5500**
 EMPLOYER'S NAME AND ADDRESS WITHIN THE CLAIMANT LAST WORKED: _____
 Employer's telephone no.: _____

REASONS FOR DISAGREEING WITH THE DETERMINATION AND FILED THIS APPEAL ARE: _____
 PLEASE SEE ATTACHED

NAME OF PERSON FILING APPEAL: _____
 ADDRESS OF PERSON FILING APPEAL: _____
 May 19 2016

SECTION II: TO BE COMPLETED ONLY BY THE UC SERVICE CENTER

APPEAL FILED BY: ☐ CLAIMANT ☐ EMPLOYER ☐ EMPLOYER PERSONALLY DELIVERED ☐ EMPLOYER PERSONALLY DELIVERED
 APPEAL RECEIVED BY: ☐ POSTMAN ☐ MAIL ☐ TRADE ACT PETITION ☐ DATA/RETROACTING

FIVE CLAIM: ☐ UC ☐ UCR ☐ UCA ☐ UCB ☐ UCC ☐ OTHER _____

APPELLANT REQUESTS ASSISTANCE: ☐ REQUEST ☐ DISABILITY PAY ☐ REQUEST ☐ VISION ☐ REQUEST ☐ FOR THE FOLLOWING SPOKEN LANGUAGE: _____

ELIGIBLE SECTION: **402(a)** REVERSIBLE SECTION: _____
 APPLICATION FOR BENEFITS DATE: **06/17/2016** CLAIM REVIEW RULED ON: **06/30/2016**
 T. Nelson, T. Nelson
 SIGNATURE OF APPEAL CLERK UC SERVICE CENTER ALTOONA UC SERVICE CENTER
 1001 GREEN AVENUE
 ALTOONA, PA 16801
 HARRISBURG UCSD

NAME AND ADDRESS OF EMPLOYER (SEE ANY OTHER PARTY INVOLVED IN THE CLAIMANT'S ELIGIBILITY): _____
 EMPLOYER'S ADDRESS: _____ EMPLOYER'S REPRESENTATIVE (if any): _____

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THE NOTICE OF HEARING

- Once the appeal is processed, it is sent to the appropriate UC Referee's office for the scheduling of a hearing
- Employer must prepare for a hearing
 - Witnesses
 - Documents
 - Strategy

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UNEMPLOYMENT COMPENSATION BOARD OF REVIEW
 Department of Labor & Industry
 Commonwealth of Pennsylvania
 UC-100/10-17

NOTICE OF HEARING

CLAIMANT _____ EMPLOYER _____

APPEAL NUMBER: 07-09-H
 DATE MAILED: 02/24/2017
 BEN

Notice is hereby given to those identified above that a hearing will be held as follows on an appeal pending below the Unemployment Compensation Board of Review:

| HEARING DATE & TIME | HEARING LOCATION | REFeree (and Office) |
|--|---|---|
| Thursday 06/02/2017 10:00 AM Eastern Time | PITTSBURGH REFERENCE OFFICE 1302 STATE OFFICE BLDG 300 LIBERTY AVE PITTSBURGH PA 15222-1210 | Oran M. Sengler PITTSBURGH REFERENCE OFFICE Phone: 412-565-2326 Fax: 412-555-2324 Email: ra@ucsd.pa.gov |

SPECIFIC ISSUES to be considered in this appeal - if 15 or more on enclosed list
OTHER ISSUES that may be considered - if 10, 17 or enclosed list
 A complete list of issues UC-100 that may arise in this appeal is enclosed with this notice.
 A transaction document UC-102 is enclosed with this notice.
 A letter post card regarding transaction UC-102 is enclosed with this notice.

INSTRUCTIONS:
 You MUST report at least 15 minutes prior to the designated hearing time to review the file for this appeal.
 Please bring this hearing notice and any other documents that you believe are relevant to the appeal with you.
 If you report to the referee's office in person for the hearing or if you report in person prior to the hearing to review the case file or submit or retrieve documents you must provide some form of identification, which may include this notice.
 All hearings are recorded.

All parties named on this notice have the right to be represented by counsel.
 See important notice on reverse side regarding representation.
 Each party must decide, make the necessary arrangements, and assume any expense.
 A copy of this hearing notice may also be provided to the Unemployment Compensation Authorities.

NOTE: If you select to respond by email please be careful to note the email address as it appears on this notice. The UC Board of Review cannot be responsible for misdirected emails.
 SEE REVERSE SIDE/NEXT PAGE FOR IMPORTANT INFORMATION about the hearing.

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UC HEARING CHECKLIST

- KNOW YOUR COST
- KNOW YOUR ISSUE
- BE PREPARED WITH:
 1. Claimant's last position title.
 2. Claimant's first day of work.
 3. Claimant's last actual day of work.
 4. Claimant's final rate of pay.
 5. Whether claimant's position was full time or part time (if part time, provide average number of hours per week).
- RELEVANT DOCUMENTATION
- FIRST HAND WITNESSES

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HEARING PROCESS

- Last chance to provide evidence/testimony
- Hearings are recorded - audio
- Testimony must be from first hand witness
 - No notarized statements!
- Formal/Informal

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REFEREE'S DECISION (AFTER HEARING)

- Written decision issued in 1 to 2 weeks (normally)
- Aggrieved party has the right to appeal within 15 days of the date the decision was mailed

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UNEMPLOYMENT COMPENSATION
BOARD OF REVIEW
Department of Labor and Industry
Commonwealth of Pennsylvania
UC-89 REV 10-03



APPEAL NUMBER 05-09-E-A129
DATE MAILED 10/12/2005
FINAL DATE TO APPEAL 10/27/2005
SOL -56-6794

REFEREE DECISION/ORDER

CLAIMANT
ELLEN M
326
STREET, APT B
PA 19468

EMPLOYER
ATTN: YVONNE CAPUTO
FREDERICK MENNONITE COMMUNITY
2849 BIG ROAD P.O. BOX 489
FREDERICK, PA 19435

CLAIM:
FILED: 8/7/2005
DETERMINATIONS ISSUED: 9/1/2005
CLAIMANT DETERMINED UNDER UC LAW: Ineligible 402(b)
FOR WAITING WEEK ENDING: 8/13/2005
FOR COMPENSABLE WEEKS ENDING:

APPEAL:
FILED: 9/12/2005
HEARING HELD: 10/5/2005
BY: Claimant
IN: NORRISTOWN, PA
ATTENDED BY: Claimant, Employer, Employer's Representative

FINDINGS OF FACT:

1. The claimant was last employed with Frederick Mennonite Community as a full-time CNA at a pay rate of \$12.51 per hour. The claimant was employed from August 5, 2003 and her last day of work was August 5, 2005.
2. The employer maintains a procedure to discuss problems and complaints, which includes; step 1, the supervisor, step 2, the manager of the unit, step 3, the vice president of Human Resources, and step 4, the chief executive officer.
3. The claimant was or should have been aware of the complaint procedure.
4. The claimant had complained to the supervisor and the unit manager about the workload and the fact that the employer was short handed.
5. On August 6, 2005, the State (Department of Health) came in for a surprise inspection.
6. At 10:00 AM, the claimant still had five residents to wash and dress; the claimant was in the middle of giving breakfast to the residents.
7. A nurse complained about dirty linens in the bathroom.
8. The claimant went to one of the supervisors and complained.
9. On August 8, 2005, at approximately 10:00 AM, the claimant was overwhelmed and she told the RN she was leaving.
10. The claimant never complained to the vice president of Human Resources about the workload.
11. The claimant abandoned her job.

DEC 01 2005

BOARD OF REVIEW DECISION

- Normally another hearing is not held
- The Board simply reviews the transcript and exhibits and issues a new decision
- No new testimony or evidence is presented – Judicial review only

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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF LABOR AND INDUSTRY
UNEMPLOYMENT COMPENSATION BOARD OF REVIEW
LABOR AND INDUSTRY BUILDING
HARRISBURG, PENNSYLVANIA 17121

EDH

| | | | |
|--|----------------------------|--|---|
| APPEAL NO. B-05-09-E-A129 | S.S. ACCE. NO. -56-6794 | ORDER NO. B-445938 | ORDER MAILING DATE NOVEMBER 29, 2005 |
| CONCERNING THE CLAIM OF: ELLEN M 326 STREET APT B PA 19468 | | EMPLOYER YVONNE CAPUTO FREDERICK MENNONITE COMMUNITY 2849 BIG ROAD PO BOX 489 FREDERICK, PA 19435 | |

Appeal from Referee's decision* filed by the claimant.

The Board of Review, in giving consideration to the entire record of the prior proceedings, including the testimony submitted at the Referee's hearing(s), concludes that the determination made by the Referee is proper under the Unemployment Compensation Law and in accordance with the precedent rulings established in the interpretation thereof and hereby adopts and incorporates, by reference herein, the Referee's findings and conclusions.

Therefore, the Board of Review enters the following order:

The decision of the Referee is affirmed.

UNEMPLOYMENT COMPENSATION
BOARD OF REVIEW

Richard W. Bloomingdale, Chairman
William A. Hawkins, Member
Eileen B. Melvin, Member

*Copy of Referee's decision X attached ☐ on reverse side
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DEC 01 2005

STATEMENT OF ACCOUNT

- Employer should review to ensure accuracy
- Protests can be filed if the claim was not already adjudicated
- Submit payment via UCMS (electronically).

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QUESTIONS & ANSWERS

- What are your gripes about the UC system?

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HOW TO CONTACT ITS?

*Interstate Tax Service, Inc.
PO Box 1490
Mechanicsburg, PA 17055
Office Number – 717-795-8851 or 1-800-382-1395*

- Geoffrey Moomaw, President,
Geoff@interstatetaxserviceinc.com
- Dom D'Agostino, Mgt. Consultant,
Dom@interstatetaxserviceinc.com
- Ned Hoffmeister, Mgt. Consultant,
Ned@interstatetaxserviceinc.com



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