

No. 1980-108

AN ACT

HB 1673

Amending the act of December 5, 1936 (2nd Sp.Sess., 1937 P.L.2897, No.1), entitled "An act establishing a system of unemployment compensation to be administered by the Department of Labor and Industry and its existing and newly created agencies with personnel (with certain exceptions) selected on a civil service basis; requiring employers to keep records and make reports, and certain employers to pay contributions based on payrolls to provide moneys for the payment of compensation to certain unemployed persons; providing procedure and administrative details for the determination, payment and collection of such contributions and the payment of such compensation; providing for cooperation with the Federal Government and its agencies; creating certain special funds in the custody of the State Treasurer; and prescribing penalties," adding a definition, further providing for the rate and amount of benefits, for the rate of employer contributions and for additional contributions, for a waiting week, qualifications for benefits, certain pension deductions, employer benefit charges, appeals and review, recoupment of overpayments and contributions of nonprofit organizations.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Subsection (a) of section 4, act of December 5, 1936 (2nd Sp.Sess., 1937 P.L.2897, No.1), known as the "Unemployment Compensation Law," amended or added September 27, 1971 (P.L.460, No.108), is amended and the section is further amended by adding a subsection to read:

Section 4. Definitions.—The following words and phrases, as used in this act, shall have the following meanings, unless the context clearly requires otherwise.

(a) [(1)] "Base year" means the first four of the last five completed calendar quarters immediately preceding the first day of an individual's benefit year.

[(2)] Notwithstanding the provisions of paragraph (1), an individual who does not meet the monetary requirements of section 401 (a) of this act by reason of insufficient wage credits in his base year as so defined, may elect to have his base year consist of the first four of the completed calendar quarters immediately preceding the first day of his benefit year. The quarters included in such an election may not be used at any time thereafter in the calculation of benefits for any subsequent benefit year.]

* * *

(g.1) "Credit week" means any calendar week in an individual's base year with respect to which he was paid in employment as defined in this act, remuneration of not less than fifty dollars (\$50). Only one credit week can be established with respect to any one calendar week.

* * *

Section 2. Section 4(l)(3)(G), (a) and (a.1) of the act, amended July 6, 1977 (P.L.41, No.22), is amended to read:

Section 4. Definitions.—The following words and phrases, as used in this act, shall have the following meanings, unless the context clearly requires otherwise.

* * *

(l) * * *

(3) "Employment" shall also include—

* * *

(G) Notwithstanding any other provisions of this act, service performed after December 31, 1977, by an individual in agricultural labor as defined in section 4(l)(4)(1) when:

(a) Such service is performed for a person who—

(1) during any calendar quarter in either the current or the preceding calendar year paid remuneration in cash of twenty thousand dollars or more to individuals employed in agricultural labor (not taking into account service in agricultural labor performed before January 1, [1980] 1982, by an alien referred to in section [4(l)(2)(G)(a.1)] 4(l)(3)(G)(a.1) or 4(l)(2)(G)(a.1)); or

(2) for some portion of a day in each of twenty different calendar weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, employed in agricultural labor (not taking into account service in agricultural labor performed before January 1, [1980] 1982, by an alien referred to in section [4(l)(2)(G)(a.1)] 4(l)(3)(G)(a.1)) ten or more individuals, regardless of whether they were employed at the same moment of time.

(a.1) Such service is not performed in agricultural labor if performed before January 1, [1980] 1982, by an individual who is an alien admitted to the United States to perform service in agricultural labor pursuant to sections 214(c) and 101(a)(15)(H) of the Immigration and Nationality Act.

* * *

Section 3. Paragraph (1) of subsection (x) of section 4 of the act, amended July 6, 1977 (P.L.41, No.22), is amended to read:

Section 4. Definitions.—The following words and phrases, as used in this act, shall have the following meanings, unless the context clearly requires otherwise.

* * *

(x) "Wages" means all remuneration, (including the cash value of mediums of payment other than cash, except that only cash wages shall be used to determine the coverage of agricultural labor as defined in section 4(l)(3)(G) and domestic service as defined in section 4(l)(3)(H)), paid by an employer to an individual with respect to his employment except that the term "wages" for the purpose of paying contributions shall not include:

(1) That part of the remuneration which is in excess of the first [six thousand dollars (\$6,000)] *six thousand three hundred dollars*

(\$6,300) during calendar years 1980 and 1981, six thousand six hundred dollars (\$6,600) during calendar year 1982 and for every year thereafter paid to an individual by each of his employers during a calendar year: Provided, That an employer may take credit under this subsection for remuneration which his predecessor-in-interest has paid to an individual during the same calendar year with respect to employment; and provided also, that an employer may take credit under this subsection for remuneration which he or his predecessor-in-interest has paid to an individual in the same calendar year on which contributions have been required and paid by such employer under an unemployment compensation law of another state, but no such credit may be taken for remuneration which has been paid by another employer to such individual, whether or not contributions have been paid thereon by such other employer under this act or under any state unemployment compensation law.

* * *

Section 4. Paragraphs (1), (2), (3) and (4) of subsection (a), subsection (c), paragraph (3) of subsection (d) and paragraph (2) of subsection (e) of section 301 of the act, paragraph (2) of subsection (a) amended December 17, 1959 (P.L.1893, No.693), paragraphs (1) and (3) of subsection (a) and paragraph (3) of subsection (d) amended March 24, 1964 (Sp.Sess., P.L.53, No.1), subsection (c) and paragraph (2) of subsection (e) amended September 27, 1971 (P.L.460, No.108) and paragraph (4) of subsection (a) amended December 5, 1974 (P.L.771, No.262), are amended and the section is amended by adding a subsection to read:

Section 301. Contributions by Employers; Successors-In-Interest; Appeals.—

(a) (1) Each employer shall pay contributions with respect to the calendar year one thousand nine hundred ~~[sixty-four]~~ *eighty*, and each calendar year thereafter, at a rate equal to two and seven-tenths per centum of wages paid by him for employment: Provided, however, That with respect to employers subject to the provisions of section 301.1 (b) of this act, such rate shall be adjusted in accordance with the provisions of section three hundred one point one, *three hundred one point two, and three hundred one point three* of this act.

(2) No employer's rate of contribution for any calendar year shall be less than ~~[four per centum]~~ *four and seventy-five hundredths per centum for 1980 and 1981 and four and nine-tenths per centum for 1982 and thereafter* unless all his contributions due on wages paid to the end of the second calendar quarter of the preceding calendar year, together with interest and penalties due thereon, have been paid by the fifteenth day of September of such preceding calendar year, except that an employer who has timely filed an appeal as provided in subsection (e) of this section and who has been determined ineligible to receive a reduced rate solely on the basis that he has not paid all contributions, interest and penalties within the time limits as required

in this subsection, shall have his rate redetermined and shall not be considered ineligible under this subsection if payment of such delinquent contributions, interest and penalties is made within thirty days after the department has notified the employer of the reason for his ineligibility for rate reduction in response to the appeal filed by the employer under subsection (e).

(3) Notwithstanding any other provisions of the act *after January 1, 1980*, any employer who becomes newly liable for contributions under this act in a calendar year in which it employs individuals in the performance of a contract or subcontract for construction in this Commonwealth of roads, bridges, highways, buildings, factories, housing developments or other construction projects shall be liable for contributions at the rate of ~~[four]~~ *six and five-tenths* per centum of wages *for 1980 and 1981 and six and six-tenths per centum for 1982 and thereafter* paid by him for employment, until such time as he becomes subject to the provisions of ~~[section 301.1]~~ *sections 301.1, 301.2 and 301.3* of this act.

(4) Notwithstanding the provisions of paragraph (1) of this subsection, any employer who becomes newly liable for contributions under this act on or after the first day of January, ~~[one thousand nine hundred seventy-two]~~ *one thousand nine hundred eighty*, other than an employer subject to the provisions of paragraph (3) of this subsection, shall be liable for contributions at the rate of ~~[two]~~ *three and five-tenths* per centum of wages paid by him for employment until such time as he shall become classifiable under the provisions of section 301.1 (b) of this act. Thereafter his rate of contributions shall be two and seven-tenths per centum subject to adjustment under the provisions of ~~[section]~~ *sections 301.1, 301.2 and 301.3* of this act.

* * *

(c) Each employer with respect to any period prior to the first day of January, ~~[one thousand nine hundred seventy-two]~~ *one thousand nine hundred eighty*, shall be liable for contributions in accordance with the provisions of this act applicable to each period in effect prior to such date, and for these purposes such provisions shall remain in full force and effect.

(d) * * *

(3) A successor-in-interest who, subsequent to the first day of January, ~~[one thousand nine hundred sixty]~~ *one thousand nine hundred eighty*, acquires from a preceding employer the whole or a part of a reserve balance which has been adjusted to ~~[zero]~~ *a negative balance equal to ten per centum of his average annual payroll* under the provisions of section 302 (c) of this act shall be liable for contributions at the maximum rate ~~[of four per centum]~~ under the provisions of section 301.1 (f) of this act *and contributions under the provisions of sections 301.2 and 301.3 of this act* in the same manner as the preceding employer with respect to the part of the organization, trade or business transferred. This provision shall not apply if the successor-

in-interest as of any computation date has been subject to this act for fourteen or more consecutive calendar quarters, or has been subject to this act for a period as long as or longer than the preceding employer.

(e) * * *

(2) The department shall promptly notify each employer of his rate of contribution for the calendar year, determined as provided in this section and [section] *sections* three hundred one point one (301.1), *three hundred one point two (301.2) and three hundred one point three (301.3)* of this act. The determination of the department of the employer's rate of contribution shall become conclusive and binding upon the employer, unless within ninety (90) days after the mailing of notice thereof to the employer's last known post office address the employer files an application for review, setting forth his reasons therefor: Provided, That if the department finds that because of an error of the department it has notified an employer that his rate of contribution is more than the rate to which he is entitled, the department shall, within one year from the date of such notice, adjust the rate of contribution. The department may, if it deems the reasons set forth by the employer insufficient to change the rate of contribution, deny the application, otherwise it shall grant the employer a fair hearing. The employer shall be promptly notified of the denial of his application or of the department's redetermination. In any application for review filed hereunder and in any further appeal taken thereafter, no questions shall be raised with respect to the employer's contribution rate for the calendar year one thousand nine hundred sixty and any calendar year thereafter, except such as pertains to the determination of [either] the employer's Funding Factor, his Experience Factor, or [both.] *his additional contribution or credit under section 301.2.*

* * *

(k) Notwithstanding any other provisions of this act, additional contributions due as a result of the 1980 amendments to this act shall be payable within sixty (60) days from the date that the employer is notified of his revised contribution rate notice. No interest shall be required to be paid in connection with such additional contributions if they are paid within sixty (60) days from the date that the employer is notified of his revised contribution rate notice.

Section 5. Subsections (a), (e) and (f) of section 301.1 of the act, subsection (f) amended March 24, 1964 (Sp.Sess., P.L.53, No.1), subsection (a) amended September 27, 1971 (P.L.460, No.108), subsection (e) amended December 5, 1974 (P.L.771, No.262), are amended and the section is amended by adding a subsection to read:

Section 301.1. Determination of Contribution Rate; Experience Rating.—

(a) The rate of contribution payable by an employer eligible for an adjusted rate with respect to the calendar year beginning [January one, one thousand nine hundred seventy-two] *one thousand nine hundred eighty*, and each calendar year thereafter, shall be adjusted

between a minimum rate of three-tenths of one per centum and a maximum rate of four [per centum] *and seventy-five hundredths per centum for 1980 and 1981 and four and nine-tenths per centum for 1982 and thereafter* which shall be the aggregate of three factors:

- (A) A Funding Factor.
- (B) An Experience Factor.
- (C) A State Adjustment Factor.

[Provided, however, That for any employer eligible for an adjusted rate, such employer shall pay contributions in an amount equal to eighty-five per centum of his computed liability for the calendar year 1972; ninety per centum of his computed liability for the calendar year 1973; ninety-five per centum of his computed liability for the calendar year 1974; and one hundred per centum of his computed liability for the calendar year 1975 and each calendar year thereafter.]

* * *

(e) The State Adjustment Factor for the calendar year beginning January one, [one thousand nine hundred sixty] *one thousand nine hundred eighty*, shall be [six-tenths of one per centum] *one and seventy-five hundredths per centum for 1980 and 1981 and one and nine-tenths per centum for 1982* and for [the year beginning January one, one thousand nine hundred sixty-one, and for] each calendar year thereafter, shall be computed as of the computation date for such year to a tenth of a per centum, rounding all fractional parts of a tenth of a per centum to the nearest tenth of a per centum, but in no event less than zero nor in excess of one *and seventy-five hundredths per centum, for 1980 and 1981 and one and nine-tenths per centum for 1982 and thereafter* according to the following formula:

Bdr - Dcr

Wt

_____ x 100 = State Adjustment Factor

in which factor "Bdr" equals the aggregate of (A) all benefits paid but not charged to employers' accounts, plus, (B) all benefits paid and charged to inactive and terminated employers' accounts, plus, (C) all benefits paid and charged to accounts of active employers who were assigned the maximum Experience Factor for the preceding calendar year to the extent such benefits exceed the amount of contributions payable by such employers on the basis of such factor. Factor "Dcr" equals the aggregate of (A) interest credited to the Unemployment Compensation Fund, plus, (B) amounts transferred from the Special Administration Fund to the Unemployment Compensation Fund, plus, (C) refunds of benefits unlawfully paid, plus, (D) amounts credited to the Unemployment Compensation Fund by the Federal Government other than by loan, except that any amount credited to this Commonwealth's account under section 903 of the Federal Social Security Act which has been appropriated for expenses of administration shall be excluded from the amount in the Unemployment Compensation Fund in the computation of the "Dcr" factor. Factor "Wt" equals the wages paid by all employers. Each item in each factor shall be

computed with respect to the twelve-month period ending on the computation date: Provided, That should the computed State Adjustment Factor for calendar year [one thousand nine hundred sixty-two] *one thousand nine hundred eighty*, and any year thereafter exceed [one per centum] *one and seven-tenths per centum*, such excess over [one per centum] *one and seventy-five hundredths per centum for 1980 and 1981 and one and nine-tenths per centum for 1982 and thereafter* shall be added to the computed State Adjustment Factor for the following year or years.

(f) An employer whose reserve account balance is adjusted [to zero] *after January 1, 1980* in accordance with the provisions of section 302 (c) of this act shall not be eligible for a reduced rate of contributions under the provisions of this act for the three consecutive calendar years following the computation date with respect to which the application for adjustment was made and shall pay contributions at the [rate of four per centum for each of such three calendar years] *maximum rate specified under subsection (a) of this section and sections 301.2 and 301.3 for three years*. In the event an employer shall file one or more subsequent applications for adjustment, the provisions of this subsection shall apply to each such application.

(f.1) Notwithstanding any other provisions of this act, employers who elected to have their negative reserve account balance adjusted for taxable years 1978, 1979 or 1980 will be liable for contributions at the maximum rate specified in section 301.1 and as determined under sections 301.2 and 301.3.

Section 6. The act is amended by adding sections to read:

Section 301.2. Additional Contributions and Credits for Certain Employers.—Notwithstanding any other provision of this act, all employers required to pay contributions under section 301 or 301.1 other than those employers covered by section 301(a)(3) and (4) shall have their rate of contribution increased or decreased, with respect to their positive or negative percentage ascertained by dividing their reserve account balance by their average annual payroll, in accordance with the following table:

<i>Reserve Account Balance</i>	
<i>% of Average Annual Payroll</i>	<i>Decrease Contribution Rate by:</i>
<i>Greater than or equal to 6.0</i>	<i>0.4</i>
<i>Greater than or equal to 4.5 but less than 6.0</i>	<i>0.3</i>
<i>Greater than or equal to 3.0 but less than 4.5</i>	<i>0.2</i>
<i>Greater than or equal to 1.5 but less than 3.0</i>	<i>0.1</i>
<i>Greater than or equal to 0.0 but less than 1.5</i>	<i>0.0</i>
	<i>Increase Contribution Rate by:</i>
<i>Less than 0.0 but greater than -1.0</i>	<i>0.1</i>

<i>Less than or equal to -1.0 but greater than -2.0</i>	<i>0.2</i>
<i>Less than or equal to -2.0 but greater than -3.0</i>	<i>0.3</i>
<i>Less than or equal to -3.0 but greater than -4.0</i>	<i>0.4</i>
<i>Less than or equal to -4.0 but greater than -5.0</i>	<i>0.5</i>
<i>Less than or equal to -5.0 but greater than -6.0</i>	<i>0.6</i>
<i>Less than or equal to -6.0</i>	<i>0.7</i>

Section 301.3. Additional Contributions.—(a) *Notwithstanding any other provision of this act, every contributing employer except those subject to the provisions of section 301(a)(3) and (4) shall pay, commencing with the calendar year one thousand nine hundred eighty and each calendar year thereafter, additional contributions equal to one per centum of taxable wage base.*

(b) *Contributions payable under this section shall be in addition to any contributions payable under section 301.2.*

(c) *If for any calendar year the tax credits allowed employers under the Federal Unemployment Tax Act are reduced to a rate less than two point seven per centum for any reason, the rate of contributions for all employers payable under this section for the calendar year shall be reduced (but not below one-tenth of one per centum), by the amount of the reduction in tax credits under the Federal Unemployment Tax Act.*

Section 7. Subsection (c) of section 302 of the act, amended March 24, 1964 (Sp.Sess., P.L.53, No.1), is amended to read:

Section 302. Establishment and Maintenance of Employer's Reserve Accounts.—The department shall establish and maintain for each employer a separate employer's reserve account in the following manner:

* * *

(c) For the purpose of determining any employer's rate of contribution for any year, the phrase "balance in an employer's reserve account" as used in [section] *sections* 301, [and section] 301.1 and 301.2 of this act shall mean the amount ascertained as of the computation date by subtracting the amounts charged to his reserve account from the amounts credited thereto including voluntary contributions. If, as of the computation date, the amounts charged to his reserve account [are found to be greater than] *exceed* the amounts credited by *an amount equivalent to more than ten per centum of his average annual payroll*, the employer may elect, subject to the provisions of section 301.1 (f) of this act to have his reserve account balance adjusted to [zero] *a negative balance equal to ten per centum of his average annual payroll.*

* * *

Section 8. Paragraph (i) of subsection (e) of section 308.1 of the act, added July 6, 1977 (P.L.41, No.22), is amended to read:

Section 308.1. Contributions to be Liens; Entry and Enforcement Thereof.—* * *

(e) (i) Any payments due and payable under the provisions of this act by an employer which is the Commonwealth, a borough, city, county, school district, township or other political subdivision of the Commonwealth or instrumentality thereof, *or an authority at any level of government* whether such employer's liability is determined on a reimbursement basis or under the employer experience provisions of this act, shall be deemed Commonwealth taxes for purposes of enforcement and priority in the same manner provided in this act with respect to private employers.

* * *

Section 9. Subsection (a) of section 401 of the act, amended September 27, 1971 (P.L.460, No.108), is amended to read:

Section 401. Qualifications Required to Secure Compensation.— Compensation shall be payable to any employe who is or becomes unemployed, and who—

(a) Has, within his base year, been paid wages for employment as required by section 404 (c) of this act: Provided, however, That [(1)] not less than twenty per centum (20%) of the employe's total base year wages have been paid in one or more quarters, other than the highest quarter in such employe's base year[, and (2) an employe whose base year wages are less than six hundred dollars (\$600.00) shall not be eligible under the provisions of this subsection unless such wages were earned during eighteen (18) different weeks within such base year, which weeks need not be consecutive].

* * *

Section 10. Subsection (d) of section 401 of the act, amended December 5, 1974 (P.L.769, No.261), is amended to read:

Section 401. Qualifications Required to Secure Compensation.— Compensation shall be payable to any employe who is or becomes unemployed, and who—

* * *

(d) (1) Is able to work and available for suitable work: Provided, That no otherwise eligible claimant shall be denied benefits for any week because he is in training with the approval of the secretary nor shall such individual be denied benefits with respect to any week in which he is in training with the approval of the secretary by reason of the application of the provisions of this subsection relating to availability for work or the provisions of section 402 (a) of this act relating to failure to apply for or a refusal to accept suitable work.

(2) *No otherwise eligible claimant shall be denied benefits for any week in which his unemployment is due to exercising the option of accepting a layoff, from an available position, pursuant to a labor-*

management contract, or pursuant to an established employer plan, program or policy.

* * *

Section 11. Subsection (e) of section 401 of the act, amended June 6, 1975 (P.L.5, No.3), is amended to read:

Section 401. Qualifications Required to Secure Compensation.— Compensation shall be payable to any employe who is or becomes unemployed, and who—

* * *

(e) (1) *Has been unemployed for a waiting period of one week, unless the Governor upon the occurrence of a major disaster declares that a state of emergency exists, in which event the department may suspend the waiting week requirement with respect to unemployment resulting directly from such disaster.*

(2) No week shall be counted as a week of unemployment for the purposes of this section, [(1)] (i) unless it occurs within the benefit year which includes the week with respect to which such employe claims compensation, or [(2)] (ii) if compensation has been paid or is payable with respect thereto, or [(3)] (iii) unless the employe was eligible for compensation with respect thereto under all other provisions of this section and was not disqualified with respect thereto under section 402 (a), (b), (d), (e), [(f),] (g), (h) and (i).

(3) *Notwithstanding any provision of this subsection, when an individual has been paid benefits in his current benefit year equal to four times his weekly benefit amount, he shall be eligible to receive benefits for his waiting period claim in accordance with this act.*

* * *

Section 12. Subsection (a) of section 402 of the act, amended December 5, 1974 (P.L.771, No.262), is amended and a subsection is added to read:

Section 402. Ineligibility for Compensation.—An employe shall be ineligible for compensation for any week—

(a) In which his unemployment is due to failure, without good cause, either to apply for suitable work at such time and in such manner as the department may prescribe, or to accept suitable work when offered to him by the employment office or by any employer, irrespective of whether or not such work is in "employment" as defined in this act: Provided, That such employer notifies the employment office of such offer within seven (7) days after the making thereof; *however this subsection shall not cause a disqualification of a waiting week or benefits under the following circumstances: when work is offered by his employer and he is not required to accept the offer pursuant to the terms of the labor-management contract or agreement, or pursuant to an established employer plan, program or policy.*

(a.1) In which his unemployment is due to failure to accept an offer of suitable full-time work in order to pursue seasonal or part-time employment.

* * *

Section 13. Paragraph (1) of subsection (b) of section 402 of the act, amended December 5, 1974 (P.L.769, No.261), is amended to read:

Section 402. Ineligibility for Compensation.—An employe shall be ineligible for compensation for any week—

* * *

(b) [(1)] In which his unemployment is due to voluntarily leaving work without cause of a necessitous and compelling nature, irrespective of whether or not such work is in "employment" as defined in this act: Provided, That a voluntary leaving work because of a disability if the employer is able to provide other suitable work, shall be deemed not a cause of a necessitous and compelling nature: And provided further, That no employe shall be deemed to be ineligible under this subsection where as a condition of continuing in employment such employe would be required to join or remain a member of a company union or to resign from or refrain from joining any bona fide labor organization, or to accept wages, hours or conditions of employment not desired by a majority of the employes in the establishment or the occupation, or would be denied the right of collective bargaining under generally prevailing conditions, and that in determining whether or not an employe has left his work voluntarily without cause of a necessitous and compelling nature, the department shall give consideration to the same factors, insofar as they are applicable, provided, with respect to the determination of suitable work under section four (t): And provided further, That the provisions of this subsection shall not apply in the event of a stoppage of work which exists because of a labor dispute within the meaning of subsection (d). *Provided further, That no otherwise eligible claimant shall be denied benefits for any week in which his unemployment is due to exercising the option of accepting a layoff, from an available position pursuant to a labor-management contract agreement, or pursuant to an established employer plan, program or policy.*

* * *

Section 14. Paragraph (2) of subsection (b) of section 402 of the act is repealed.

Section 15. Clause (3) of subsection (a) of section 404 of the act, amended September 27, 1971 (P.L.460, No.108), is amended to read:

Section 404. Rate and Amount of Compensation.—Compensation shall be paid to each eligible employe in accordance with the following provisions of this section except that compensation payable with respect to weeks ending in benefit years which begin prior to the first day of October, one thousand nine hundred seventy-one shall be paid on the basis of the provisions of this section in effect at the beginning of such benefit years.

(a) * * *

(3) If the base year wages of an employe whose weekly benefit rate has been determined under clause (1) of paragraph (1) of this subsection, or redetermined under paragraph (2) of this subsection, as the case may be, are insufficient to qualify him under subsection (c) of this section but are sufficient to qualify him for any one of the next **[four] three** lower weekly benefit rates, his weekly benefit rate shall be redetermined at the highest of such next lower rates.

* * *

Section 16. Clause (1) of subsection (c) and subsection (d) of section 404 of the act, clause (1) of subsection (c) amended September 27, 1971 (P.L.460, No.108), and subsection (d) amended July 9, 1976 (P.L.842, No.147), are amended to read:

Section 404. Rate and Amount of Compensation.—Compensation shall be paid to each eligible employe in accordance with the following provisions of this section except that compensation payable with respect to weeks ending in benefit years which begin prior to the first day of October, one thousand nine hundred seventy-one shall be paid on the basis of the provisions of this section in effect at the beginning of such benefit years.

* * *

(c) **[(1)]** Any otherwise eligible employe who has base year wages in an amount equal to, or in excess, of the amount of qualifying wages appearing in Part C of the Table Specified for the Determination of Rate and Amount of Benefits on the line on which in Part B there appears his weekly benefit rate, as determined under subsection (a) of this section, shall be entitled during his benefit year to the amount appearing in Part D on said line: *Provided he had eighteen (18) to twenty-three (23) "credit weeks" during his base year or Part E provided he had twenty-four (24) or more "credit weeks" during his base year.*

(d) Notwithstanding any other provisions of this section each eligible employe who is unemployed with respect to any week ending subsequent to the first day of July, **[one thousand nine hundred seventy-four] one thousand nine hundred eighty**, shall be paid, with respect to such week, compensation in an amount equal to his weekly benefit rate less the total of (i) the remuneration, if any, paid or payable to him with respect to such week for services performed which is in excess of his partial benefit credit; (ii) vacation pay, if any, which is in excess of his partial benefit credit, except when paid to an employe who is permanently or indefinitely separated from his employment and (iii) **[that part of a retirement pension or annuity, if any, received by him under a pension plan to which a base-year employer of such employe has contributed which is in excess of forty dollars (\$40) per week. Retirement pension or annuity payments received by the employe under the Federal OASI program, the Federal Railroad Retirement program or under any retirement plan to which**

the employe was the sole contributor, shall not be considered a deductible retirement pension or annuity payment for the purpose of this subsection.] *an amount equal to the amount of a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on the previous work of such individual, which is reasonably attributable to such week, in accordance with this subsection. The balance in the employe's compensation account as indicated in Part D of the table contained in subsection (e) shall be reduced by his weekly benefit amount without regard to the pension deduction provided herein: Provided, however, That notwithstanding section 804, any overpayment that occurs as a result of the retroactive implementation of the changes made in this subsection of this amendatory act shall be established as nonfault nonrecoupable.* The provisions of this subsection shall be applicable whether or not such vacation pay, retirement pension or annuities, or wages are legally required to be paid. If such retirement pension or annuity payments deductible under the provisions of this subsection are received on other than a weekly basis, the amount thereof shall be allocated and pro-rated in accordance with the rules and regulations of the department. Vacation pay, or other remuneration deductible under the provisions of this subsection shall be pro-rated on the basis of the employe's normal full-time weekly wage and as so pro-rated shall be allocated to such period or periods of unemployment as shall be determined by rules and regulations of the department. Such compensation, if not a multiple of one dollar (\$1.00), shall be computed to the next higher multiple of one dollar (\$1.00).

* * *

Section 17. Paragraph (1) of subsection (e) of section 404 of the act, amended December 5, 1974 (P.L.771, No.262), is amended to read:

Section 404. Rate and Amount of Compensation.—Compensation shall be paid to each eligible employe in accordance with the following provisions of this section except that compensation payable with respect to weeks ending in benefit years which begin prior to the first day of October, one thousand nine hundred seventy-one shall be paid on the basis of the provisions of this section in effect at the beginning of such benefit years.

* * *

(e) (1) Table Specified for the Determination of Rate and Amount of Benefits

[Part A Highest Quarterly Wage	Part B Rate of Compensation	Part C Qualifying Wages	Part D Amount of Compensation
\$120-262	\$13	\$ 440	\$ 390
263-287	14	480	420
288-312	15	520	450

313-337	16	560	480
338-362	17	600	510
363-387	18	640	540
388-412	19	680	570
413-437	20	720	600
438-462	21	760	630
463-487	22	800	660
488-512	23	840	690
513-537	24	880	720
538-562	25	920	750
563-587	26	960	780
588-612	27	1000	810
613-637	28	1040	840
638-662	29	1080	870
663-687	30	1120	900
688-712	31	1160	930
713-737	32	1200	960
738-762	33	1240	990
763-787	34	1280	1020
788-812	35	1320	1050
813-837	36	1360	1080
838-862	37	1400	1110
863-887	38	1440	1140
888-912	39	1480	1170
913-937	40	1520	1200
938-962	41	1560	1230
963-987	42	1600	1260
988-1012	43	1640	1290
1013-1037	44	1680	1320
1038-1062	45	1720	1350
1063-1087	46	1760	1380
1088-1112	47	1800	1410
1113-1162	48	1840	1440
1163-1187	49	1880	1470
1188-1212	50	1920	1500
1213-1237	51	1960	1530
1238-1262	52	2000	1560
1263-1287	53	2040	1590
1288-1312	54	2080	1620
1313-1337	55	2120	1650
1338-1362	56	2160	1680
1363-1387	57	2200	1710
1388-1412	58	2240	1740
1413-1437	59	2280	1770
1438-1462	60	2320	1800
1463-1487	61	2360	1830
1488-1512	62	2400	1860
1513-1537	63	2440	1890

1538-1562	64	2480	1920
1563-1587	65	2520	1950
1588-1612	66	2560	1980
1613-1637	67	2600	2010
1638-1662	68	2640	2040
1663-1687	69	2680	2070
1688-1712	70	2720	2100
1713-1737	71	2760	2130
1738-1762	72	2800	2160
1763-1787	73	2840	2190
1788-1812	74	2880	2220
1813-1837	75	2920	2250
1838-1862	76	2960	2280
1863-1887	77	3000	2310
1888-1912	78	3040	2340
1913-1937	79	3080	2370
1938-1962	80	3120	2400
1963-1987	81	3160	2430
1988-2012	82	3200	2460
2013-2037	83	3240	2490
2038-2062	84	3280	2520
2063-2087	85	3320	2550
2088-2112	86	3360	2580
2113-2137	87	3400	2610
2138-2162	88	3440	2640
2163-2187	89	3480	2670
2188-2212	90	3520	2700
2213-2237	91	3560	2730
2238-2262	92	3600	2760
2263-2287	93	3640	2790
2288-2312	94	3680	2820
2313-2337	95	3720	2850
2338-2362	96	3760	2880
2363-2387	97	3800	2910
2388-2412	98	3840	2940
2413-2437	99	3880	2970
2438-2462	100	3920	3000
2463-2487	101	3960	3030
2488-2512	102	4000	3060
2513-2537	103	4040	3090
2538-2562	104	4080	3120
2563-2587	105	4120	3150
2588 or more	106	*4160	3180

*(this figure subject to section 401 (a) (1)).]

<i>Part A</i> <i>Highest</i> <i>Quarterly</i> <i>Wage</i>	<i>Part B</i> <i>Rate of</i> <i>Compensation</i>	<i>Part C</i> <i>Qualifying</i> <i>Wages</i>	<i>Part D</i> <i>Amount of</i>	<i>Part E</i> <i>Compensation</i>
\$ 800-812	\$35	\$1320	\$ 910	\$1050
813-837	36	1360	936	1080
838-862	37	1400	962	1110
863-887	38	1440	988	1140
888-912	39	1480	1014	1170
913-937	40	1520	1040	1200
938-962	41	1560	1066	1230
963-987	42	1600	1092	1260
988-1012	43	1640	1118	1290
1013-1037	44	1680	1144	1320
1038-1062	45	1720	1170	1350
1063-1087	46	1760	1196	1380
1088-1112	47	1800	1222	1410
1113-1162	48	1840	1248	1440
1163-1187	49	1880	1274	1470
1188-1212	50	1920	1300	1500
1213-1237	51	1960	1326	1530
1238-1262	52	2000	1352	1560
1263-1287	53	2040	1378	1590
1288-1312	54	2080	1404	1620
1313-1337	55	2120	1430	1650
1338-1362	56	2160	1456	1680
1363-1387	57	2200	1482	1710
1388-1412	58	2240	1508	1740
1413-1437	59	2280	1534	1770
1438-1462	60	2320	1560	1800
1463-1487	61	2360	1586	1830
1488-1512	62	2400	1612	1860
1513-1537	63	2440	1638	1890
1538-1562	64	2480	1664	1920
1563-1587	65	2520	1690	1950
1588-1612	66	2560	1716	1980
1613-1637	67	2600	1742	2010
1638-1662	68	2640	1768	2040
1663-1687	69	2680	1794	2070
1688-1712	70	2720	1820	2100
1713-1737	71	2760	1846	2130
1738-1762	72	2800	1872	2160
1763-1787	73	2840	1898	2190
1788-1812	74	2880	1924	2220
1813-1837	75	2920	1950	2250
1838-1862	76	2960	1976	2280
1863-1887	77	3000	2002	2310
1888-1912	78	3040	2028	2340

<i>1913-1937</i>	<i>79</i>	<i>3080</i>	<i>2054</i>	<i>2370</i>
<i>1938-1962</i>	<i>80</i>	<i>3120</i>	<i>2080</i>	<i>2400</i>
<i>1963-1987</i>	<i>81</i>	<i>3160</i>	<i>2106</i>	<i>2430</i>
<i>1988-2012</i>	<i>82</i>	<i>3200</i>	<i>2132</i>	<i>2460</i>
<i>2013-2037</i>	<i>83</i>	<i>3240</i>	<i>2158</i>	<i>2490</i>
<i>2038-2062</i>	<i>84</i>	<i>3280</i>	<i>2184</i>	<i>2520</i>
<i>2063-2087</i>	<i>85</i>	<i>3320</i>	<i>2210</i>	<i>2550</i>
<i>2088-2112</i>	<i>86</i>	<i>3360</i>	<i>2236</i>	<i>2580</i>
<i>2113-2137</i>	<i>87</i>	<i>3400</i>	<i>2262</i>	<i>2610</i>
<i>2138-2162</i>	<i>88</i>	<i>3440</i>	<i>2288</i>	<i>2640</i>
<i>2163-2187</i>	<i>89</i>	<i>3480</i>	<i>2314</i>	<i>2670</i>
<i>2188-2212</i>	<i>90</i>	<i>3520</i>	<i>2340</i>	<i>2700</i>
<i>2213-2237</i>	<i>91</i>	<i>3560</i>	<i>2366</i>	<i>2730</i>
<i>2238-2262</i>	<i>92</i>	<i>3600</i>	<i>2392</i>	<i>2760</i>
<i>2263-2287</i>	<i>93</i>	<i>3640</i>	<i>2418</i>	<i>2790</i>
<i>2288-2312</i>	<i>94</i>	<i>3680</i>	<i>2444</i>	<i>2820</i>
<i>2313-2337</i>	<i>95</i>	<i>3720</i>	<i>2470</i>	<i>2850</i>
<i>2338-2362</i>	<i>96</i>	<i>3760</i>	<i>2496</i>	<i>2880</i>
<i>2363-2387</i>	<i>97</i>	<i>3800</i>	<i>2522</i>	<i>2910</i>
<i>2388-2412</i>	<i>98</i>	<i>3840</i>	<i>2558</i>	<i>2940</i>
<i>2413-2437</i>	<i>99</i>	<i>3880</i>	<i>2574</i>	<i>2970</i>
<i>2438-2462</i>	<i>100</i>	<i>3920</i>	<i>2600</i>	<i>3000</i>
<i>2463-2487</i>	<i>101</i>	<i>3960</i>	<i>2626</i>	<i>3030</i>
<i>2488-2512</i>	<i>102</i>	<i>4000</i>	<i>2652</i>	<i>3060</i>
<i>2513-2537</i>	<i>103</i>	<i>4040</i>	<i>2678</i>	<i>3090</i>
<i>2538-2562</i>	<i>104</i>	<i>4080</i>	<i>2704</i>	<i>3120</i>
<i>2563-2587</i>	<i>105</i>	<i>4120</i>	<i>2730</i>	<i>3150</i>
<i>2588-2612</i>	<i>106</i>	<i>4160</i>	<i>2756</i>	<i>3180</i>
<i>2613-2637</i>	<i>107</i>	<i>4200</i>	<i>2782</i>	<i>3210</i>
<i>2638-2662</i>	<i>108</i>	<i>4240</i>	<i>2808</i>	<i>3240</i>
<i>2663-2687</i>	<i>109</i>	<i>4280</i>	<i>2834</i>	<i>3270</i>
<i>2688-2712</i>	<i>110</i>	<i>4320</i>	<i>2860</i>	<i>3300</i>
<i>2713-2737</i>	<i>111</i>	<i>4360</i>	<i>2886</i>	<i>3330</i>
<i>2738-2762</i>	<i>112</i>	<i>4400</i>	<i>2912</i>	<i>3360</i>
<i>2763-2787</i>	<i>113</i>	<i>4440</i>	<i>2938</i>	<i>3390</i>
<i>2788-2812</i>	<i>114</i>	<i>4480</i>	<i>2964</i>	<i>3420</i>
<i>2813-2837</i>	<i>115</i>	<i>4520</i>	<i>2990</i>	<i>3450</i>
<i>2838-2862</i>	<i>116</i>	<i>4560</i>	<i>3016</i>	<i>3480</i>
<i>2863-2887</i>	<i>117</i>	<i>4600</i>	<i>3042</i>	<i>3510</i>
<i>2888-2912</i>	<i>118</i>	<i>4640</i>	<i>3068</i>	<i>3540</i>
<i>2913-2937</i>	<i>119</i>	<i>4680</i>	<i>3094</i>	<i>3570</i>
<i>2938-2962</i>	<i>120</i>	<i>4720</i>	<i>3120</i>	<i>3600</i>
<i>2963-2987</i>	<i>121</i>	<i>4760</i>	<i>3146</i>	<i>3630</i>
<i>2988-3012</i>	<i>122</i>	<i>4800</i>	<i>3172</i>	<i>3660</i>
<i>3013-3037</i>	<i>123</i>	<i>4840</i>	<i>3198</i>	<i>3690</i>
<i>3038-3062</i>	<i>124</i>	<i>4880</i>	<i>3224</i>	<i>3720</i>
<i>3063-3087</i>	<i>125</i>	<i>4920</i>	<i>3250</i>	<i>3750</i>
<i>3088-3112</i>	<i>126</i>	<i>4960</i>	<i>3276</i>	<i>3780</i>

3113-3137	127	5000	3302	3810
3138-3162	128	5040	3328	3840
3163-3187	129	5080	3354	3870
3188-3212	130	5120	3380	3900
3213-3237	131	5160	3406	3930
3238-3262	132	5200	3432	3960
3263-3287	133	5240	3458	3990
3288-3312	134	5280	3484	4020
3313-3337	135	5320	3510	4050
3338-3362	136	5360	3536	4080
3363-3387	137	5400	3562	4110
3388-3412	138	5440	3588	4140
3413-3437	139	5480	3614	4170
3438-3462	140	5520	3640	4200
3463-3487	141	5560	3666	4230
3488-3512	142	5600	3692	4260
3513-3537	143	5640	3718	4290
3538-3562	144	5680	3744	4320
3563-3587	145	5720	3770	4350
3588-3612	146	5760	3796	4380
3613-3637	147	5800	3822	4410
3638-3662	148	5840	3848	4440
3663-3687	149	5880	3874	4470
3688-3712	150	5920	3910	4500
3713-3737	151	5960	3926	4530
3738-3762	152	6000	3952	4560
3763-3787	153	6040	3978	4590
3788-3812	154	6080	4004	4620
3813-3837	155	6120	4030	4650
3838-3862	156	6160	4056	4680
3863-3887	157	6200	4082	4710
3888-3912	158	6240	4108	4740
3913-3937	159	6280	4134	4770
3938-3962	160	6320	4170	4800
3963-3987	161	6360	4196	4830
3988 or more	162	*6400	4212	4860

**(this figure subject to section 401(a)).*

* * *

Section 18. Section 407-A of the act, amended July 9, 1976 (P.L.842, No.147), is amended to read:

Section 407-A. Benefit Charges.—(a) Notwithstanding any other provisions of this act, [none of the benefits paid under the provisions of this article shall be charged to the reserve account of the claimant's base year employer and fifty (50) per centum of the benefits paid under the provisions of this article shall be charged to the account of the claimant's base year employer who is liable for payments in lieu of contributions to the extent that such benefit is attributable to service

in the employ of such nonprofit organization. Provided further, no employer's experience rating account shall be charged, and no employer shall be liable for payments in lieu of contributions, with respect to extended benefit payments which are wholly reimbursed to the State by the Federal Government.] *extended benefits paid under the provisions of this article shall be charged to the extent that such benefits are attributable to service in the employ of the claimant's base year employer, (i) to the reserve account balance of a "contributory" employer, and (ii) to the account of a "reimbursable" employer who is liable for payments in lieu of contributions as defined in section 4(g), in the following per centums:*

(1) fifty per centum which is attributable to service in the employ of employers subject to Articles III and XI; and

(2) one hundred per centum which is attributable to service in the employ of employers subject to Articles X and XII.

(b) No employers' experience rating account, and no employer liable for payments in lieu of contributions, shall be charged with respect to extended benefit payments which are wholly reimbursed, or to the extent partially reimbursed, to the State by the Federal Government.

(c) No benefits paid under this article shall be charged to the employers' reserve account, provided such employer has been relieved of liability from such benefits under the provisions of section 302(a).

Section 19. Subsection (c) of section 501 and section 502 of the act, amended April 14, 1976 (P.L.113, No.50), are amended to read:

Section 501. Determination of Compensation Appeals.—* * *

(c) (1) The department shall promptly examine each claim for waiting week credit and each claim for compensation and on the basis of the facts found by it shall determine whether or not the claim is valid.

(2) Notice of such determination need not be given to the claimant if the claim is determined valid, but if the claim is determined invalid, notice shall be given by the department in writing to the claimant stating that the claim is invalid and the reason therefor.

(3) Notice of such determination need not be given to any base-year employer or last employer of the claimant unless such base-year employer or last employer has filed with the department information in writing which might raise a question as to the eligibility of the claimant for any reason other than his failure to comply with the provisions of section four hundred one (a), in which event notice shall be given as provided herein.

(4) If an employer files with the department such information within fifteen days after notice required under section five hundred one (a) or (b) was delivered to him personally, or was mailed to his last known post office address, the department shall issue to such employer (i) a notice in writing of its determination with respect to each claim which is filed by the claimant for a week, the first day of

which is on or before the date on which such information is filed, and (ii) a notice in writing of its determination with respect to the first valid claim which is filed by the claimant during the claimant's benefit year for a week, the last day of which is subsequent to the date on which such information is filed.

(5) If an employer files with the department such information more than fifteen days after notice required under section five hundred one (a) or (b) was delivered to him personally, or was mailed to his last known post office address, the department shall only issue to such employer (i) a notice in writing of its determination with respect to each claim which is filed by the claimant for a week, the first day of which is within the thirty-day period which immediately precedes the date on which such information is filed, and (ii) a notice in writing of its determination with respect to the first valid claim which is filed by the claimant during the claimant's benefit year for a week, the last day of which is subsequent to the date on which such information is filed.

* * *

Section 502. Decision of Referee; Further Appeals and Reviews.—Where an appeal from the determination or revised determination, as the case may be, of the department is taken, a referee shall, after affording the parties and the department reasonable opportunity for a fair hearing, affirm, modify, or reverse such findings of fact and the determination or revised determination, as the case may be, of the department as to him shall appear just and proper. The parties and the department shall be duly notified of the referee's decision, and the reasons therefor, which shall be deemed the final decision of the board, unless *an appeal is filed therefrom*, within fifteen days after the date of such decision the board acts on its own motion, **[or upon application, permits any of the parties or the department to institute a further appeal before the board] to review the decision of the referee.** A memorandum of testimony of any hearing before any referee shall be made and be preserved for a period of ninety days following expiration of the period for filing an appeal from the final decision rendered in the case.

Section 20. The act is amended by adding a section to read:

Section 510.1. Appeal to Commonwealth Court.—(a) An appeal to the Commonwealth Court may be taken by the department or by any party claiming to be taken by the department or by any party claiming to be aggrieved, but only after the appellant has exhausted his remedies before the board. In any appeal the board shall be made the party respondent.

(b) Every appeal to the Commonwealth Court shall be taken within thirty (30) days after the decision or order of the board is issued. The appeal shall be by petition and shall state the grounds upon which a judicial review is sought.

(c) A copy of the appeal petition shall be served upon a member or agent of the board, and sufficient additional copies shall be left with the board to enable the board to furnish a copy to every party in interest in the proceeding who has not joined in the appeal. The board may also, in its discretion, certify to the Commonwealth Court questions of law involved in any decision by it.

(d) In any appeal to the Commonwealth Court the findings of the board as to the facts, if supported by the evidence and in the absence of fraud, shall be conclusive, and in such cases the jurisdiction of the court shall be confined to questions of law.

Section 21. Subsection (b) of section 804 of the act, amended December 5, 1974 (P.L.771, No.262), is amended to read:

Section 804. Recovery and Recoupment of Compensation.—* * *

(b) (1) Any person who other than by reason of his fault has received with respect to a benefit year any sum as compensation under this act to which he was not entitled shall not be liable to repay such sum but shall be liable to have such sum deducted from any future compensation payable to him with respect to such benefit year, or the three-year period immediately following such benefit year: Provided, That with respect to overpayments of one hundred dollars or more, recoupment from such future compensation shall not exceed one-third of the maximum benefit amount to which such person is entitled during any such subsequent benefit year nor one-third of the weekly benefit amount to which such person may be entitled for any particular week. In the absence of misrepresentation or non-disclosure of a material fact, no recoupment shall be had if such overpayment is created by reason of [(1)] (i) a subsequent reversal of two decisions of eligibility under the provisions of section five hundred one (e) of this act, or [(2)] a retroactive allocation of wages pursuant to an award of a labor relations board arbitrator or the like, unless such award provides for the repayment of unemployment compensation benefits received during the period to which such wages are allocated,] or [(3)] (ii) the subsequent receipt of holiday pay, vacation pay or the like of which the person had no knowledge, or [(4)] (iii) a subsequent determination that the person's base year wages were not earned in employment as defined in this act. No provision of this subsection shall be construed to prevent or prohibit the voluntary repayment of compensation by such person or the maintenance of records of overpayments by the department.

(2) The claimant and other affected parties shall be notified in writing of the department's determination to deduct any sum from future compensation under this section, and such determination shall be subject to appeal in the manner provided in this act for appeals from determinations of compensation.

(3) Notwithstanding any other provisions of this subsection, any person who has received or employer who has made a back wage payment pursuant to an award of a labor relations board arbitrator or

the like without deduction for unemployment compensation benefits received during the period to which such wages are allocated shall notify the department immediately of the receipt or payment of such back wage award. The recipient of such back wage award, made without deduction for unemployment compensation benefits received during the period, shall be liable to pay into the Unemployment Compensation Fund an amount equal to the amount of such unemployment compensation benefits received.

Section 22. Section 1103 of the act, added September 27, 1971 (P.L.460, No.108), is amended to read:

Section 1103. Liability for Contributions.—(a) Any nonprofit organization which is or becomes subject to this act shall pay contributions on remuneration paid by it for employment under the provisions of [section] *sections* 301, [or section] 301.1, *301.2 or 301.3* of this act, as the case may be, unless an election is made to pay on a reimbursement basis as [hereinafter provided] *provided in section 1104.*

(b) The department may choose the method of financing unemployment compensation, either contributory or reimbursement, for any non-profit organization under this article which is, or becomes subject to, this act and fails to comply with the reporting requirements of the act.

(c) The determination of the department shall become conclusive and binding upon the employer for a period of not less than two taxable years unless:

(1) within thirty (30) days after the mailing of notice of the determination to the employer, the employer appeals such determination, and

(2) the employer has satisfactorily complied with the reporting requirements of the method of financing selected by the employer.

Section 23. This act shall take effect immediately and the following amendments shall apply as follows:

(1) The amendments to sections 4(a), 401(a), (e) and (f), 404(a)(3), (c) and (e)(1) shall apply to applications for benefits, the effective dates of which fall on and after the date of enactment.

(2) The amendments to sections 4(l)(3)(G)(a) and (a.1), 4(x)(1), 301, 301.1, 301.2, 301.3, 302 and 407-A shall take effect immediately and shall be retroactive to January 1, 1980.

(3) The amendments to section 404(d) shall take effect immediately and shall be retroactive for claim weeks beginning on or after March 31, 1980.

(4) The amendments to sections 4(g.1) and 404(c) shall apply to application for benefits filed on and after August 1, 1980.

(5) The amendments to sections 308.1, 501(c), 505, 510.1, 804 and 1103 shall take effect immediately.

(6) The amendments to section 502 shall take effect immediately and shall apply to any case which, on the date of final enactment, is either pending before a referee or the board or the decision for which has not yet become final, and to all cases thereafter.

APPROVED—The 10th day of July, A. D. 1980.

DICK THORNBURGH