

## Public Outreach Team - UC Tax Services

The UC Tax Services (UCTS) Public Outreach Team continues to play an important role as an open line of communication with the public. Their presentations and outreach efforts effectively provide education and promote compliance with UC tax regulations among Pennsylvania employers, accountants, and the general public.

The Public Outreach Team offers six presentation topics directly related to UC tax issues:

- Unemployment Compensation Tax Services - Who We Are and How We Can Help
- Employer Rights and Responsibilities
- Preparing for a UC Audit
- Independent Contractor vs Employee
- Registration of Employers
- Unemployment Compensation Tax Rates

The UC Benefits Outreach Team recently published an “Upcoming Events” calendar on the pa.gov website. This calendar includes UC Tax events along with corresponding links to the virtual or online sessions. The calendar can be accessed using this direct link: [UC Calendar of Events](#).

Currently, the UC Tax Public Outreach Team is offering the following scheduled presentations and anticipates adding more. For the latest updates, please refer to the “Upcoming Events” calendar (link above).

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<b>Date</b>	<b>Start Time</b>	<b>Location</b>	<b>Address</b>	<b>Topic(s)</b>
4/8/2026	12:00 PM (Noon)	Huntingdon County Career & Technology Center	11893 Technology Dr, Mill Creek PA 17060	Independent Contractor vs Employee
4/24/2026	10:00 AM	Virtual	Virtual	UC Tax Rights and Responsibilities
5/15/2026	10:00 AM	Virtual	Virtual	UC Tax Contribution Rate
6/3/2026	9:00 AM	Berks County CareerLink®	1920 Kutztown Rd, Reading PA 19605	Independent Contractor vs Employee and Employer Rights and Responsibilities
10/1/2026	TBD	Bucks County	TBD	TBD
10/23/2026	TBD	Montgomery County	TBD	TBD
10/30/2026	TBD	Philadelphia County	TBD	TBD


Inquiries for presentation requests can be emailed directly to the (UCTS) Public Outreach Team at: [RA-LIUCTS-PUBLICOUTR@pa.gov](mailto:RA-LIUCTS-PUBLICOUTR@pa.gov).

## **BOSS**

The Pennsylvania Department of Community and Economic Development's Business One-Stop Shop (BOSS) office serves as the first point of contact for all Pennsylvania business development concerns. Through customer-focused service, the Business One-Stop Shop Team provides detailed information on planning a business, registration and permitting, hiring employees, certification, and more. The office also assists aspiring entrepreneurs, and existing businesses connect to the various state agencies that may be needed when doing business in Pennsylvania, as well as specific opportunities and partner networks that may provide one-on-one counseling, funding opportunities, training, and business assistance.





To learn more, visit the Business One-Stop Shop [website](#) and [help center](#), or contact the team directly at [business.dced@pa.gov](mailto:business.dced@pa.gov) or 1.833.722.6778, option 5.

# **IMPORTANT INFORMATION FOR SIDES USERS in PA**

 Your business's money could be at risk

Responding through State Information Data Exchange (SIDES) is important—but it may NOT complete the entire request.

If additional information is requested and not provided:

-  Benefits may be paid without full employer input
-  Charges may be applied to your account
-  Your unemployment tax rate could increase
-  Appeal rights may be lost

**Incomplete responses can directly impact your bottom line.**

 **What many employers miss**

Even after submitting through SIDES, you may still need to provide:

- Separation details or written statements
- Final earnings clarification
- Disciplinary warnings
- Attendance records
- Job refusal documents
- Return to work offers
- Wage verification
- Resignation letters
- Other supporting documents surrounding the separation of an employee

 **Deadlines matter-**

If you receive a notice requesting more information, please provide that information so the law can be properly applied.

 **LOG IN. STAY CURRENT. STAY PROTECTED.**

Employers must maintain active portal access and login credentials to:

- Monitor new claims
- View correspondence
- Respond to fact- finding requests
- Track benefit charges
- File timely appeals

**IMPORTANT INFORMATION FOR SIDES USERS in PA** *continued from page 3***✓ TAKE ACTION TODAY**

- Confirm you have active login credentials
- Check your account weekly for new notices
- RESPOND to All information requests-- not just SIDES
- Keep copies of everything submitted
- Assign a staff member to monitor unemployment correspondence

**📢 REMEMBER:**

SIDES is a tool—not the entire process.

Complete documentation protects your business and helps ensure accurate determinations.

Protect your account. Protect your rate. Protect your money.

Questions: contact the UC Employer Resource Center @ 833-728-2367



## **Attention Pennsylvania Employers**



Did you know that it's now easier than ever to find **educational Unemployment Compensation (UC)** seminars in your area?

Whether you're new to the UC system or simply want a refresher, a variety of informative sessions are available to help you confidently navigate UC processes on behalf of your business and employees.

**Seminar topics include:**

- **UC 101** – Understanding the basics of unemployment compensation
- **Appeals process** – What employers need to know
- **Tax rates & reporting** – Staying compliant and informed
- And more employer focused topics

**Flexible Attendance Options**

Seminars are offered:

- **In person** at convenient CareerLink locations
- **Virtually** via **Microsoft Teams** and **Zoom**

This flexibility allows you and your team to participate in the format that works best for your schedule.

*Registration information on page 5*

**Attention Pennsylvania Employers continued on page 5**

Attention Pennsylvania Employers continued from page 4

How to Register

Getting started is simple:

1. Simply click [here](#) and scroll down to find the **Upcoming Events Calendar** (located about halfway down the page).
2. Select your preferred seminar date and format.
3. Complete your registration.

That's it!

Sign up for a seminar today and gain the knowledge you need to navigate UC with confidence. We look forward to seeing you!

**Upcoming Events Calendar (available online):**

The screenshot shows a Google Calendar interface for February 2026. The calendar is set to 'Month' view. The current date is 'Today' (Feb 1). The calendar grid shows events for the following dates:

- Feb 2 (MON):** 11am UC 101
- Feb 4 (WED):** 9am \*\*\*VIRTUA, 9am Separation, 9am UC Tax
- Feb 5 (THU):** 9am Separation, 9am Relief from, 10am Employer, 12pm Employer
- Feb 6 (FRI):** 9am Relief from, 11am \*\*VIRTUAL, 1pm \*\*VIRTUAL
- Feb 9 (MON):** 11am Employer's
- Feb 10 (TUE):** 9am Employer's
- Feb 11 (WED):** 10am Employer, 10am \*\*\*VIRTU,
- Feb 12 (THU):** 10am Appeals
- Feb 18 (WED):** 9am Employer's, 10am Relief of C
- Feb 19 (THU):** 10am \*\*\*VIRTU, 10am SIDES Sy
- Feb 20 (FRI):** 10am Employer, 10am Relief fro
- Feb 27 (FRI):** 1pm Employer's

At the bottom of the calendar, it says 'UC Events' and 'Events shown in time zone: (GMT-05:00) Eastern Time - New York'. There is a link to 'Add to Google Calendar' and the Google Calendar logo.

## L&I's Business Services Guide is Now Available Online

The Pennsylvania Department of Labor & Industry (L&I) is pleased to announce the launch of the [L&I Business Services Guide and Business Services web page](#). In addition to the [unemployment compensation \(UC\) resources](#) available for employers, this new resource is designed to help you navigate the services and support available through L&I and any of the Commonwealth's 62 PA CareerLinks®.

PA CareerLinks® provides a variety of services at no cost for your businesses. The PA CareerLink® system was created to connect employers with qualified workers in communities across Pennsylvania. Additionally, PA CareerLinks® help job seekers successfully transition to quality, family-sustaining jobs and career pathways.

The Business Services Guide is a new, user-friendly overview of L&I's employer-focused services, including hiring, retention, and training resources. PA CareerLink® Business Service Teams are your direct connection to personalized, no-cost workforce solutions. Your dedicated representative serves as your single point-of-contact for L&I and PA CareerLink® services tailored to your business' needs.

The [L&I Business Services web page](#) is a centralized hub to access the guide and explore services by topic or business.

Your local PA CareerLink® can connect you to a wide range of resources and services, including labor law compliance forms and guidance, free copies of Commonwealth-mandated postings, tax credit information, and helpful labor force data. The Business Services Guide highlights additional areas of support our knowledgeable Business Service Teams can provide your business including information on:

- Recruiting and Hiring
- Training and Upskilling
- Building your Network
- Financial Incentives
- Staff Retention
- Compliance
- Employer-focused Disability Services

For additional information about the services and support L&I and PA CareerLink® can provide for your business, visit the [Business Services Guide and Business Services web page](#).



## **Pennsylvania Unemployment Compensation - Application for Agreement to Compromise**

A compromise is available to employers that have experienced a negative unexpected business event or are experiencing a financial situation that would make it difficult to pay their full Pennsylvania Unemployment Compensation (UC) tax delinquent balance due through a payment plan.

Employers interested in resolving their PA UC tax liabilities through a compromise, must follow these steps:

- **Pay all Employee Withholding, Employer Contributions, and/or Fees due on the employer account**

In general, a compromise offer is only accepted for interest and/or penalties due on employer accounts. Payment for Employee Withholding, Employer Contributions, and/or Fees due must be completed prior to submitting the application. There are certain limited situations (bankruptcy, receivership or decedent estate) where Employee Withholding and Employer Contributions can be considered. Contact the Collections Support Unit at 1-717-772-4421 to discuss those specific situations.

Please refer to your UC Tax Employer account for current balances due through your employer self-service portal at [www.uctax.pa.gov](http://www.uctax.pa.gov).

- **Request an application from the Department**

To request a compromise application, **submit an inquiry online in the UC Management System (UCMS)**. Go to [www.uctax.pa.gov](http://www.uctax.pa.gov) to create a user ID to access your account in UCMS or to log in to your account with your existing user ID. Once logged in, select Inquiries on the left menu to submit your question.

or

Call the Collections Support Unit at 1-717-772-4421

- **Complete the application in full and submit the applicable compromise payment**

The Department will send you an "Application for Agreement to Compromise". The application contains additional instructions and guidelines to follow to complete the application for the compromise.

The compromise application can be sent **either electronically or on paper**.

Please indicate to staff how you would like to receive the application. Additional assistance can be provided from Department staff on how to complete the application.

### **Electronic Compromise Applications:**

You will receive an "Application for Agreement to Compromise" notification email. The compromise application and compromise payment will be completed through your employer self-service portal at [www.uctax.pa.gov](http://www.uctax.pa.gov).

**Paper Compromise Applications:**

The paper compromise application will be emailed directly from UCTS Staff or mailed to your address. Return the paper application to the Department representative who provided it to you or mail to:

Office of Tax Services  
P.O. Box 60848  
Harrisburg, PA 17106-0848

- **Submit the Compromise Payment**

The compromise payment should be made through your employer self-service portal at [www.uctax.pa.gov](http://www.uctax.pa.gov).

The compromise process with UCTS is not a back-and-forth negotiation. The Department expects that you are offering your best compromise amount from the start. The compromise offer payment is not refundable if the compromise is denied and will be applied to the account balance. **Department employees are not permitted to give advice or suggestions about how much to offer.**

A compromise dependent on other factors (such as the completion of a payment plan) will not be accepted.

## **New Email Address Verification Process from the Office of Unemployment Compensation Tax Services**

The Office of Unemployment Compensation (UC) Tax Services has implemented an email verification process for Employer and Third-Party Administrators users of the Unemployment Compensation Management System (UCMS) that elect to receive communications via Email rather than US Mail.

When the election is made for a Contact/User to be an Email Recipient and to change the account's notification preference to "Email," a verification email will be sent to the email address(es) provided. The email will contain a "Verify Email" link. When the link is selected, the Contact/User will become an Email Recipient, and the notification preference for the account will update to "Email." Until the link is selected, the Contact/User will not be an Email Recipient, and any communications will be sent by US Mail (if there are no other Email Recipients on the account).

The Office of UC Tax Services will also periodically send an email asking existing Contact/Users that are Email Recipient to verify their email to remain as an Email Recipient. When the verification email is received, the Contact/User has 30 days to select the Verify Email link contained within the email. If the link is not selected, the Contact/User will no longer be an Email Recipient, and the notification preference will be updated to "US Mail" (if there are no other Email Recipients on the account). Please note, if the same email address is on multiple accounts and Contact/Users, an email will be sent for each account and Contact/User. The Verify Email link will need to be selected on each email for the Contact/User to remain an Email Recipient.

**New Email Address Verification Process continued from page 8**

If you would like to receive email notifications whenever a new UC Tax correspondence is available, it can be done in just four easy steps:

1. Log in to your account at [www.uctax.pa.gov](http://www.uctax.pa.gov).
2. Select "Employer Profile/Profile Maintenance" or "Representative Profile/Profile Maintenance" on the left menu.
3. In the Notifications area, select the "Send Notifications via Email" option.
4. Check your emails for a communication from [LI-UCTS-UCMS-Communication@pa.gov](mailto:LI-UCTS-UCMS-Communication@pa.gov) with the Subject of "Verify Email Address for Unemployment Compensation Tax." Open the email and click the verification link to finalize the change in communication preference to "Email."

**Why Sign Up for Email Notifications?**

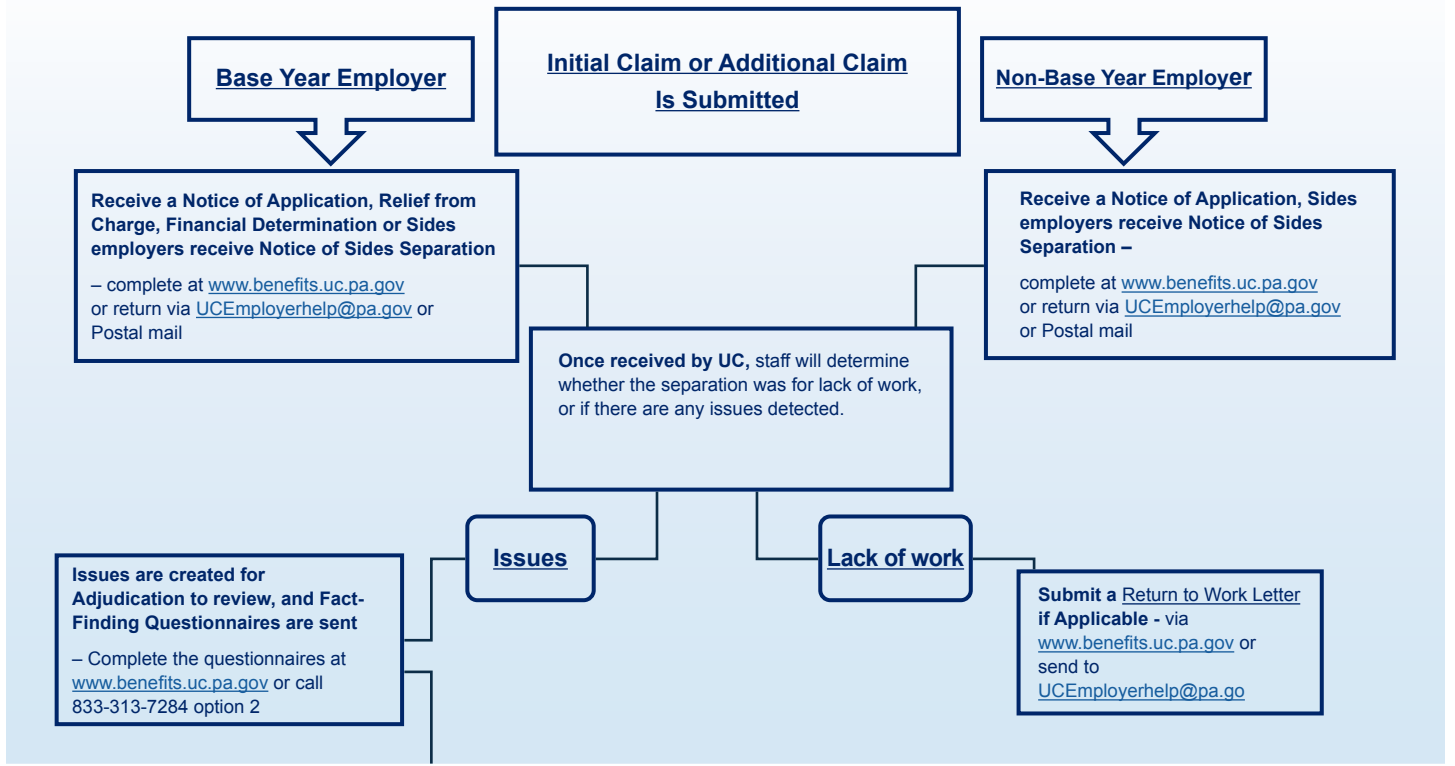
- Timely - electronic notifications provide real-time important UC Tax information about your account.
- Reliable - to ensure the notifications are not missed; up to 25 contact addresses can receive the email notification.
- Identifiable – the email notification provides the Legal Name and Correspondence Type, so you know what information is available.
- Environmentally Friendly – paper notices are not mailed for accounts that receive electronic notifications.

## **New Email Address for Multi-Factor Authentication** **When Accessing the Unemployment Compensation** **Management System**

When Employers and Third-Party Administrators are accessing the Unemployment Compensation (UC) Management System (UCMS) for UC Tax purposes, they may need a second authentication (Multi-Factor Authentication or MFA) before being permitted to access UCMS.

The UCMS MFA process sends a One Time Passcode (OTP) to the email address on record for the User ID that is logging in. **OTPs that were previously sent from [automateddonotreply@pa.gov](mailto:automateddonotreply@pa.gov) are now being sent from [UCMS-MFA@pa.gov](mailto:UCMS-MFA@pa.gov).** Please ensure that your email system will accept emails from [UCMS-MFA@pa.gov](mailto:UCMS-MFA@pa.gov) to ensure that you will be access UCMS.

# Unemployment Claims and How They Effect Employers



**Disqualifying or qualifying determinations are sent to employer –**  
Should you disagree, you have 21 days to timely [appeal](#). Late appeals are generally not allowed except in very limited circumstances.

Notification is sent from referee's office with location, date and time to participate in the hearing.

## What is Unemployment Compensation?

Unemployment Compensation (UC) is a program designed to provide temporary income between jobs to workers who lose their jobs through no fault of their own – for example, due to a layoff, plant closure, or lack of available work. Benefits are not available to all workers. For example, workers who were terminated from their job for willful misconduct cannot receive UC benefits. Other common examples of workers who cannot receive UC benefits are those who are not planning to become reemployed, or those who are either physically unable to work or are not available to work because they have other responsibilities or are away from home. Pennsylvania's UC program is funded through taxes paid by employers.

## What is the “base year” on an unemployment claim?

The base year is generally the first four of the last five completed calendar quarters. For example, for a claim that is opened effective February 9, 2025, the base year is 10/01/2023 to 09/30/2024. Claimants' financial eligibility for UC benefits and the amount they can get depends on the total amount of wages they earned and the weeks they worked for all covered employers during the base year.

## What is a base year employer?

Any employer who has paid the claimant wages during the base year for the claim is a base year employer. All base year employers are financially liable for a percentage of the claimant's unemployment benefits.

## What is a Notice of Financial Determination (Form UC-44F(3))?

When a claimant applies for benefits, all base year employers receive a **Notice of Financial Determination**. This determination lists the wages that were paid to the claimant in each quarter of the base year. The Notice of Financial Determination is issued regardless of whether or not the claimant is financially eligible for benefits. If the claimant is financially eligible, the Notice of Financial Determination will show the employer's percentage of the total base year wages paid. This is the same percentage of the claimant's unemployment benefits for which the employer is liable. A claimant or an employer may file an appeal to the Notice of Financial Determination if they believe there are any errors or issues.

## What is a Notice of Application (Form UC-45)?

A **Notice of Application** alerts the employer that a claimant has opened an unemployment claim and provides the employer with the claimant's reason for filing for unemployment and the claimant's last day of work with the employer. It gives the employer the opportunity to provide information regarding the reason for separation, any compensation paid to the claimant after separation, and any other issues that may impact the claimant's eligibility for benefits. If a separation issue exists, the UC Service Center will conduct additional fact-finding.

## What is a Notice of SIDES Separation?

Developed through a strategic partnership between the U.S. Department of Labor (USDOL) and state UC agencies, the State Information Data Exchange System (SIDES) and SIDES E-Response systems offer employers and third-party administrators – free of charge – a secure, electronic and nationally standardized format to respond to UC information requests. Similar to the Notice of Application, the **Notice of SIDES Separation** is a notification to employers who participate in SIDES that a claimant has opened an unemployment claim and provides the employer the opportunity to provide information on the reason the claimant was separated, compensation given to the claimant after separation, and any other issues that may impact the claimant's eligibility for benefits. The Notice of SIDES Separation also provides employers with instructions for logging into the SIDES website to complete their response.

## What is the Request for Relief from Charges?

Requests for Relief from Charges are sent to all base year employers on a claim. Contributory employers and Reimbursable employers who have paid a solvency fee are eligible to request Relief from Charges. A Request for Relief from Charges must be filed for each new application that the claimant files. If a request was granted on a previous claim, this does not carry over to a new claim.

### **Why should I file Relief from Charges?**

When a claimant is found eligible for UC benefits, each employer that paid wages to the claimant during the base year also pays for a percentage of the claimant's UC benefits. An employer must be granted relief from charges in order to not be liable for this percentage. An employer may receive relief when an employee quits without a good reason related to work, is fired for willful misconduct, fails a drug or alcohol test under certain circumstances, still works part-time for the employer without material changes, or is laid off due to a short business closure caused by a disaster. Employers are required to prove they qualify for relief from charges in any of the above situations.

**Note:** A request for relief from charges is different from an appeal regarding a claimant's eligibility and must be filed separately.

### **What is a qualifying reason for being separated from employment?**

If a claimant is separated from employment for a reason other than a lack of work, the Department is required to determine that claimant's eligibility for UC benefits. An individual who is discharged from employment for reasons that are determined to be willful misconduct connected with his/her work is not eligible to receive benefits. Likewise, an individual shall be ineligible for benefits for any week in which his/her unemployment is due to voluntarily leaving work without cause of a necessary and compelling nature.

### **What are Fact-Finding forms?**

Fact-finding forms are designed to collect additional information about any potential issues that may affect a claimant's eligibility for benefits. The fact-finding process is your opportunity as an employer to present your side of the issue. Your response to the Notice of Application or Notice of SIDES Separation does **not** necessarily provide all the information needed to address the issue on the claim. Fact-finding forms ask more in-depth questions that are specific to the issue involved. If you fail to respond to requests for information, the Department will make an eligibility determination based on the information available. Fact-finding forms are due within seven days from the date the form is issued. After the Department has completed all fact-finding, a Notice of Determination will be mailed to both parties.

### **What happens after I have completed the Fact-Finding forms?**

After the Department has made a UC eligibility determination, both parties (claimant and employer) will be sent a copy of the determination. The claimant or the employer may file an appeal to a UC Appeals Referee no later than 21 calendar days after the determination date provided on the Notice of Determination. After an appeal is received, a hearing will be scheduled. When the 21st day of the appeal period falls on a day on which the Department is closed (i.e., Saturday, Sunday or holiday), the appeal period is extended to the next business day. If an appeal is not filed on time, the UC Appeals Referee decides whether the reasons for filing the appeal late are sufficient to treat it as if it were filed on time.

**Note:** An appeal on an employee's eligibility is not the same as an employer's request for relief from charges. The request for relief from charges must be filed separately from the eligibility appeal. An employer who does not appeal an eligibility determination may not later dispute that determination in a relief from charges proceeding.

### **What do I do with all this paperwork that I received?**

If you receive a request for information, in any form, you may provide the information online. This is the quickest and most efficient way of completing paperwork. The employer portal also provides immediate access to any documents that have been sent when a worker files for unemployment benefits. If you do not have access to your UC Benefits employer portal at [www.benefits.uc.pa.gov](http://www.benefits.uc.pa.gov) or are having problems logging in, please contact the Employer Resource Center at (833) 728-2367 and select Option #1 for assistance.

## Misclassified Workers

Worker misclassification is a nationwide problem that has a negative impact on Pennsylvania's economy and Unemployment Compensation (UC) Fund, and it creates an uneven playing field for employers who properly classify their workers.

Under Section 4(l)(2)(B) the Pennsylvania UC Law, 43 P.S. § 753(l)(2)(B), a worker performing services for payment is presumed to be an employee, unless the employer can show the worker meets following two conditions:

- 1) The individual has been and will continue to be free from control or direction over the performance of the services involved, both under their contract of service and in fact, and
- 2) as to these services, the individual is customarily engaged in an independently established trade, occupation, profession, or business.

The Construction Workplace Misclassification Act ("CWMA"), applies broadly to those providing services in the construction industry. Construction is defined as "[e]rection, reconstruction, demolition, alteration, modification, custom fabrication, building, assembling, site preparation and repair work done on any real property or premises under contract, whether or not the work is for a public body and paid for from public funds." 43 P.S. § 933.2. The CWMA provides that:

- (a) General rule.--For purposes of workers' compensation, unemployment compensation and improper classification of employees provided herein, an individual who performs services in the construction industry for remuneration is an independent contractor only if:
  - (1) The individual has a written contract to perform such services.
  - (2) The individual is free from control or direction over performance of such services both under the contract of service and in fact.
  - (3) As to such services, the individual is customarily engaged in an independently established trade, occupation, profession or business.

43 P.S. § 933.3(a). The CWMA also provides that:

- (b) Criteria.--An individual is customarily engaged in an independently established trade, occupation, profession or business with respect to services the individual performs in the commercial or residential building construction industry only if:
  - (1) The individual possesses the essential tools, equipment and other assets necessary to perform the services independent of the person for whom the services are performed.
  - (2) The individual's arrangement with the person for whom the services are performed is such that the individual shall realize a profit or suffer a loss as a result of performing the services.
  - (3) The individual performs the services through a business in which the individual has a proprietary interest.
  - (4) The individual maintains a business location that is separate from the location of the person for whom the services are being performed.
  - (5) The individual:
    - (i) previously performed the same or similar services for another person in accordance with paragraphs (1), (2), (3) and (4) while free from direction or control over performance of the services, both under the contract of service and in fact; or

**Misclassified Workers** continued from page 13

- (i) holds himself out to other persons as available and able, and in fact is available and able, to perform the same or similar services in accordance with paragraphs (1), (2), (3) and (4) while free from direction or control over performance of the services.
- (6) The individual maintains liability insurance during the term of this contract of at least \$50,000.

43 P.S. § 933.3(b). Additionally, the CWMA states that “[t]he failure to withhold Federal or State income taxes or pay unemployment compensation contributions or workers’ compensation premiums with respect to an individual’s remuneration shall not be considered in determining whether the individual is an independent contractor for purposes of the Workers’ Compensation Act or the Unemployment Compensation Law.” 43 P.S. § 933.3(c).

More information about the CWMA can be found at [Act 72 | Department of Labor and Industry | Commonwealth of Pennsylvania](#).

If you feel you, or someone you know, may be misclassified or know of a business that may have misclassified workers, please take a few moments to submit the [Worker Misclassification Inquiry form](#) or call 866-403-6163 (option 1).

## **Preparing for a UC Tax Audit**

Each year, several thousand employers are selected for audit to ensure compliance with the reporting and taxation provisions of the Pennsylvania Unemployment Compensation Law (UC Law).

Employers may be chosen at random from the entire population of businesses covered under the UC Law. Additionally, audits may be conducted to verify that businesses correctly exclude workers from UC coverage if they do not report employees. Employers may also be audited if a reporting error is suspected or confirmed, or if they operate in an industry with a high rate of reporting errors.

To assist employers who receive a UC tax compliance audit notice from the Office of UC Tax Services, we provide answers to [frequently asked questions](#) on our PA.gov website. These FAQs are also included as an attachment with the audit notice. The FAQ is not legal advice and is only provided as an aid.

If you have questions about your UC tax audit, you can contact the assigned auditor directly using the contact information provided in your audit notice.

# PATHS

## PA Training for Health and Safety

*Incident Prevention Through Education*

### Free PATHS & Safety Trainings Help Keep Workers Safe on the Job

Did you know you can access no-fee safety training resources for your employees? The Pennsylvania Training for Health and Safety program (PATHS), is an important resource for employers and workers throughout the Commonwealth.

Established in 2012 by L&I's Bureau of Workers' Compensation's Health and Safety Division, the [PATHS](#) program is a free and comprehensive statewide service that provides safety training sessions and other resources to enable participants in the workers' compensation system to create safer, accident-free workplaces.

You can access safety training sessions or other available materials in a variety of ways:

- Find and register for currently scheduled training webinars on the online [PATHS Training Calendar](#). Some online offerings include Back Safety & Safe Lifting, Opioid Use Disorder, Risk Management and Work Zone Safety webinars and much, much more.
- Select from a wide variety of PDF's from [PATHS Safety Topics](#) on a range of subjects including Establishing a Personal Protective Equipment Program, Eye Protection, Driving in Bad Weather, Safe Material Handling, etc.

[Sign up now](#) to be added to our PATHS subscriber list and receive email newsletters, including upcoming webinar schedules. You may also [request resources including PowerPoint presentations, fact sheets, and Q&A keys](#) for any of our PATHS training topics.

PATHS trainings benefit employers by helping reduce costly workplace injuries and benefits employees by creating a safe, more productive work environment.

## UC Tax Employer Live Chat

The Department of Labor & Industry's (L&I) Office of Unemployment Compensation (UC) has expanded access to its UC Live Chat feature. Employers can now ask questions related to their business accounts. UC Tax Services began using UC Live Chat to provide immediate assistance and guidance to businesses regarding UC employer-related questions.

Employers can now get answers to common UC-tax related questions including:

- Accessing Employer Account
- Employer Quarterly Filing and Payment
- PA UC Contribution Rates and Appeals
- Employer Refunds
- Employer Statement of Account
- Federal Certification
- Lien Questions
- Pennsylvania Online Business Tax Registration
- Clearance Certificates



Visit [Employer Tax Live Chat](#) weekdays from 7:30 a.m. to 4:00 p.m., Eastern Time, Monday through Friday. Select "Chat" on the right-hand side of your screen to begin. If you need further assistance, please call 866-403-6163.

## Email Communications from the Office of Unemployment Compensation Tax Services

The Office of Unemployment Compensation Tax Services (OUCTS) has automated processes that allow it to communicate with its stakeholders via email. Employers and Third party-administrators can find the following:

- The option to receive communications when a new correspondence has been created for an account in our Unemployment Compensation Management System (UCMS). \*
- Responses to requests for temporary passwords and forgotten Keystone/User IDs to access UCMS. These requests are initiated by selecting the Forgot/Change your password or Forgot your Keystone/ User ID links at [www.uctax.pa.gov](http://www.uctax.pa.gov).
- Notifications for preparers and authorizers of PA Online Business Tax Registrations for retrieval of new account numbers.
- One-time passcodes for Multi-Factor Authentication when attempting to access UCMS at [www.uctax.pa.gov](http://www.uctax.pa.gov).
- General information.

Due to the volume of emails that are issued by the OUCTS, some email systems may mark emails as spam, or totally block the email from entering your inbox. ***It is important that you include the following email addresses as “safe senders” to ensure delivery of email communications from the OUCTS.***

Communication Type	Email Address
New Correspondence Available for an account in UCMS	<a href="mailto:LI-UCTS-UCMS-Communication@pa.gov">LI-UCTS-UCMS-Communication@pa.gov</a>
Temporary Password and Forgotten User IDs	<a href="mailto:LI-UCTS-UCMS-Communication@pa.gov">LI-UCTS-UCMS-Communication@pa.gov</a>
New Account Number Retrieval	<a href="mailto:LI-UCTS-UCMS-Communication@pa.gov">LI-UCTS-UCMS-Communication@pa.gov</a>
Multi-Factor Authentication	<a href="mailto:automatedemailDONOTREPLY@pa.gov">automatedemailDONOTREPLY@pa.gov</a>
General UC Tax Information	<a href="mailto:RA-LI-UCMS-ANNC@pa.gov">RA-LI-UCMS-ANNC@pa.gov</a>

\*If you would like to receive email notifications whenever a new UC Tax correspondence is available, it can be done in just three easy steps:

1. Log in to your account at [www.uctax.pa.gov](http://www.uctax.pa.gov).
2. Select “Employer Profile/Profile Maintenance” or “Representative Profile/Profile Maintenance” on the left menu.
3. In the Notifications area, select the “Send Notifications via Email” option.

### Why Sign Up for Email Notifications?

- Timely – electronic notifications provide real-time important UC Tax information about your account.
- Reliable – to ensure the notifications are not missed; up to 25 contact addresses can receive the email notification.
- Identifiable – the email notification provides the Legal Name and Correspondence Type, so you know what information is available.
- Environmentally Friendly – paper notices are not mailed for accounts that receive electronic notifications.

## Launch of New L&I Website – Enhancing Access and Usability for All

The Department of Labor & Industry (L&I) is excited to announce the launch of the department's new [website](#). The new layout is designed to be more user friendly for everyone, including UC claimants and employers.

The new site follows a unified approach and design that provides efficient digital experiences for the Commonwealth of Pennsylvania's state government websites. The goal is to ensure consistency, accessibility, and user satisfaction across the diverse range of online services provided by the Commonwealth.

As you may have noticed, the Unemployment Compensation (UC) website (previously [www.uc.pa.gov](http://www.uc.pa.gov)) was combined with L&I's main website and Workstats. This consolidation helps promote cohesive visual language and user experience across departments and programs. An important addition to the new site is a [Services](#) section. This section allows users to navigate services provided by all state government agencies, including L&I and the UC bureaus. Other important sections can be found by selecting L&I under the Agency Directory tab – users will then be taken to a landing page for L&I, which now includes a search tool and sidebar navigation. With the help of sidebar navigation, users can select various categories, including Resources, Departments & Offices, and Programs & Services.

L&I's digital team worked diligently to provide the best possible website for L&I staff, stakeholders, and especially the residents of Pennsylvania. While it remains a work in progress, we are confident this change will help streamline UC services and ultimately enhance the overall quality of our digital interactions with claimants and employers across the Commonwealth.

## **Employers: Do you have questions about using Secure File Transfer Protocol (SFTP) to report new hires to the Pennsylvania New Hire Reporting Program? We have the answers.**

New hire reporting is required by state and federal law and saves employers money by identifying and reducing fraud in public workforce programs. Here are some common questions employers often have about submitting their new hires using Secure File Transfer Protocol (SFTP).

### ***Question: How do I report my new hires using SFTP?***

**Answer:** Submission of new hire data using SFTP requires the employer to register with the Program (to receive login username and password information for the Department of Labor & Industry's SFTP server), by first requesting to use this method of reporting. At the Program website under "Secure File Transfer," press the "Request Credentials" link and contact Program Customer Service at (888) PAHIRES or (888)724-4737 (or by email at [RA-LI-CWDS-NewHire@pa.gov](mailto:RA-LI-CWDS-NewHire@pa.gov)) to start the registration process.

To enhance security and confidentiality in using SFTP credentials, the Pennsylvania New Hire Reporting program is making changes to this process by which employers receive and use their login credentials, depending upon whether they are brand new users of SFTP, or existing employers using SFTP. Employers who have never reported new hires using SFTP will "test" the feasibility of the new process by using the login credentials they are initially provided to first login successfully to a user acceptance testing (UAT) site, before being given a second set of actual production username and password credentials to proceed with routine reporting. In addition, employers who currently use SFTP to report their new hires will be provided a new IP address to use to login and report their data.

For both types of employers, however, user passwords will need to be updated every 120 days on a routine basis, to maintain security and confidentiality. For additional details about these changes to the SFTP process, please contact Program Customer Service for more information.

**Important Note:** registering to receive SFTP login credentials is not the same process as registering with PA CareerLink® to receive Employer Keystone ID Credentials, and login credentials are not interchangeable between websites (i.e., SFTP credentials cannot be used to access an employer's homepage within PA CareerLink®, and Keystone ID Credentials cannot be used to access the FTP server at the FTP IP address).

### ***Question: If I am a payroll service provider reporting new hires using SFTP, may I share my SFTP server login credentials with my employer-clients?***

**Answer:** No. To ensure the new hire data that you as an employer (or payroll service company reporting on behalf of employers) report through SFTP remain secure and confidential, it is critical that the security and confidentiality of your SFTP login credentials (i.e., username and password) be maintained. Only the authorized person associated with your account at the time it was created may use these credentials to report new hires via SFTP. Never share SFTP login credentials with unauthorized persons, including representatives of your employer-clients—doing so is a serious breach of data security and confidentiality, is in violation of Commonwealth of Pennsylvania Information Technology policies (including Management Directive 205.34, dated 09/07/2022) and could lead to the loss, corruption, or theft of the sensitive information associated with your account. SFTP login credentials that are being shared or used by unauthorized persons must be deactivated immediately, and new secure login credentials must be requested from PA New Hire Reporting Program staff.

**Employers: Do you have questions about using Secure File Transfer Protocol (SFTP) continued from page 19**

**Question: If an employer uses a third-party payroll service to report their new hire information using SFTP, should the same report also be submitted by the employer directly to the Pennsylvania through New Hire Reporting Program?**

**Answer:** No. For those employers who use the services of a third-party payroll service to report their new hire information by SFTP, there is no need for the employer to also submit the same report directly to the Pennsylvania New Hire Reporting Program. However, should such employers wish to verify that their new hire employees are being reported timely and correctly by the third-party payroll service, they are encouraged to verify the status of their new hire information by contacting Program Customer Service.

**Question: What other methods of reporting new hires besides SFTP are available to me as an employer?**

**Answer:** Besides SFTP, employers may securely and safely report their new hire to the Program through the website, located at:

<https://www.pacareerlink.pa.gov/jponline/Common/LandingPage/ReportNewHires>.

Once there, employers may choose:

- Secure file upload (in .xls, .xlsx, .xml and .txt [tab-delimited or fixed-width] file format ONLY), under the “Upload a File...Start Reporting” tile; or
- Secure data entry of up to fifty (50) new hire records at one time (per web session) under the “Enter Manually...Start Reporting” tile.

**Question: Where do I go for more information?**

**Answer:** Have more questions? Our friendly and knowledgeable Program Customer Service staff members will do their best to answer your new hire reporting questions and make the reporting process easy for both employers and payroll providers. Call us at: (888)-PAHIRES or (888) 724-4737, email us at [RA-LI-CWDS-NewHire@pa.gov](mailto:RA-LI-CWDS-NewHire@pa.gov), or visit the Pennsylvania New Hire Reporting Program website at the URL listed above.

## **UC EMPLOYER RESOURCE CENTER UPDATES**

Our UC Employer Resource Center is available to assist employers by phone at 1-833-728-2367 or email. We recently updated information providing clarification for employers @ [www.uc.pa.gov](http://www.uc.pa.gov). You will also notice some changes in our menu when calling our staff. Please listen to the messages carefully before making a selection. These changes are all part of our effort to provide better customer service to all employers offering unemployment claims and benefits information in one location. Please click this link to our updated [Employer-Quick-Guide](#) to determine which option you should select, or you may email us your question to [ucemployerhelp@pa.gov](mailto:ucemployerhelp@pa.gov).

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## **Additional resources:**

[Shared-Work Brochure \(UCP-1081\)](#)

[Employer Shared-Work Fact Sheet \(UCP-1082\)](#)

## Tips to Help Us Ensure Your Forms are Sent to the Correct Address

The Department will send Form UC-45, Notice of Application and Request for Separation Information, to the address you have designated. Under some circumstances, however, this form might be sent to another address. Below are two things that will ensure that Form UC-45 is sent to the desired address:

**Mandatory: Give Form UC-1609 to separating employees.** Form UC-1609, Employer Information, contains your name, address and other contact information for a former employee, or an employee whose hours are reduced, to use when applying for benefits.

**Recommended: Enroll in SIDES.** The State Information Data Exchange System (SIDES) and SIDES E-Response are web-based systems available to employers and TPAs free of charge. They provide a secure and nationally standardized format to receive the electronic counterpart of Form UC-45 and to electronically respond to UC information requests. Please visit the SIDES page on our website for more information and to enroll in the SIDES program.

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Auxiliary aids and services are available upon request to individuals with disabilities.  
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