

ELIGIBILITY CRITERIA FOR 2027 EXPERIENCE-BASED* CONTRIBUTION RATE

Group 3
Must have paid contributions for one or more quarters in each of the four twelve-month periods ending on June 30, 2026 (Fiscal years 2023, 2024, 2025 and 2026)

CALENDAR YEAR 2022 QUARTERS				CALENDAR YEAR 2023 QUARTERS				CALENDAR YEAR 2024 QUARTERS				CALENDAR YEAR 2025 QUARTERS				CALENDAR YEAR 2026 QUARTERS			
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
								FISCAL YEAR 2025				FISCAL YEAR 2026							
								FISCAL YEAR 2024				FISCAL YEAR 2025				FISCAL YEAR 2026			
FISCAL YEAR 2023				FISCAL YEAR 2024				FISCAL YEAR 2025				FISCAL YEAR 2026							

- For calendar year 2027, contribution rates are adjusted by a positive 9.2% Surcharge. The Basic Rate, which is the sum of the Reserve Ratio, Benefit Ratio and State Adjustment Factor, plus Increase for UC Delinquency (if applicable), multiplied by 109.2% plus 0.60% Additional Contributions will result in the adjusted rate applicable to calendar year 2027.
- A new employer pays a 3.8220 percent ($3.5\% \times 109.2\%$) contribution rate until the above experience requirements are met, after which the rate is determined under the experience rating provisions of the Law (for newly liable construction employers the rate is 10.5924 percent ($9.7\% \times 109.2\%$)). Newly liable employers are not subject to the 0.60% Additional Contributions, unless the employer is also subject to an increase for UC delinquency, per Section 301(a)(2) of the PA UC Law.
- An employer who is classifiable under a particular group but does not meet the experience requirements of that group will be assigned a 6.4968 percent (total, inclusive of applicable surcharge and Additional Contributions) contribution rate if the Reserve Account Balance is zero or positive, or a 10.6464 percent (total) contribution rate if the Reserve Account Balance is negative. Exception: An employer who does not meet the experience requirements of the group to which they are classifiable *and* who was assigned a newly liable construction contribution rate of 10.5924 percent for calendar year 2026, will be assigned a 10.5924 percent newly liable construction contribution rate for calendar year 2027.
- For calendar year 2027 an employer will be assigned a rate that is 3.0% higher than the otherwise assignable Basic Rate, which is then subject to the positive 9.2% Surcharge and 0.60% Additional Contributions, unless all required registration reports have been submitted, all required tax report(s) have been filed through the second quarter of 2026, and contribution due on the wages reported, as well as any interest and penalty charges assessed thereon, have been paid through the second calendar quarter of 2026.
- Only reports and monies filed and/or paid by September 30, 2026 will be used in the calculation of the 2027 contribution rate.

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