

**APPLICATION FOR PA  
UC EXPERIENCE RECORD & RESERVE  
ACCOUNT BALANCE OF PREDECESSOR**

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A REGISTERING ENTERPRISE MAY APPLY THE UNEMPLOYMENT COMPENSATION (UC) TAXABLE WAGES PAID BY A PREDECESSOR TOWARD THE REGISTERING ENTERPRISE'S UC TAXABLE WAGE BASE FOR THE CALENDAR YEAR OF ACQUISITION WITHOUT TRANSFERRING THE PREDECESSOR'S EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

REFER TO THE INSTRUCTIONS TO DETERMINE IF IT IS ADVANTAGEOUS TO APPLY FOR A PREDECESSOR'S UC EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

**IMPORTANT:** THIS APPLICATION CANNOT BE CONSIDERED UNLESS IT IS SIGNED BY AN AUTHORIZED SIGNATORY OF BOTH THE PREDECESSOR AND THE REGISTERING ENTERPRISE. THE TRANSFER IN WHOLE OR IN PART OF THE EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE IS BINDING AND IRREVOCABLE ONCE IT HAS BEEN APPROVED BY THE DEPARTMENT OF LABOR & INDUSTRY.

APPLICATION IS HEREBY MADE BY THE PREDECESSOR AND THE REGISTERING ENTERPRISE FOR A TRANSFER TO THE REGISTERING ENTERPRISE OF THE PENNSYLVANIA UNEMPLOYMENT COMPENSATION EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE OF THE PREDECESSOR WITH RESPECT TO THE TRANSFER.

WE HEREBY CERTIFY THAT THE TRANSFER REFERENCED IN PREDECESSOR/SUCCESSOR INFORMATION HAS OCCURRED AS DESCRIBED THEREIN AND THAT THE REGISTERING ENTERPRISE IS CONTINUING ESSENTIALLY THE SAME BUSINESS ACTIVITY AS THE PREDECESSOR. WE ALSO HEREBY CERTIFY THAT THE TRANSFER REFERENCED IN PREDECESSOR/SUCCESSOR INFORMATION WAS NOT UNDERTAKEN PRIMARILY TO OBTAIN A LOWER UC TAX RATE, BUT HAD A LEGITIMATE BUSINESS PURPOSE UNRELATED TO UNEMPLOYMENT COMPENSATION TAXES.

COMPLETE THIS SECTION ONLY IF YOU WANT TO APPLY FOR THE PREDECESSOR'S EXPERIENCE RECORD AND RESERVE ACCOUNT BALANCE.

1. PREDECESSOR NAME		DATE
AUTHORIZED SIGNATURE	TYPE OR PRINT NAME	TITLE
2. REGISTERING ENTERPRISE NAME		DATE
AUTHORIZED SIGNATURE	TYPE OR PRINT NAME	TITLE

## **INSTRUCTIONS FOR: APPLICATION FOR PA UC EXPERIENCE RECORD & RESERVE ACCOUNT BALANCE OF PREDECESSOR**

If the registering enterprise is continuing essentially the same business activity as the predecessor, the registering enterprise may apply for a transfer in whole or in part of the predecessor's Unemployment Compensation (UC) experience record and reserve account balance, provided that:

- The registering enterprise is continuing essentially the same business activity as the predecessor;
- The business transfer, acquisition or merger was not undertaken solely or primarily to obtain a lower UC contribution rate, and;
- The registering enterprise's risk of unemployment is related to the employment experience of the predecessor based upon the following factors:
  - Nature of the business activity of each enterprise
  - Number of individuals employed by each enterprise
  - Wages paid to the employees by each enterprise.

It is important to consider more than the predecessor's existing rate. The benefit charges attributed to the business acquired from the predecessor may have an adverse effect on future rate calculations.

The basic contribution rate for a newly liable non-construction employer is 3.5 percent (.0350). The basic contribution rate for newly liable employers involved in the performance of a contract or sub-contract for the construction of new roads, bridges, highways, buildings, factories, housing developments, or other construction projects is 9.7 percent (.0970).

For any given calendar year, newly liable contribution rates are subject to a positive or negative surcharge according to Sections 301.5 and 301.7 of the PA UC Law.

To be considered timely, an Application for the Transfer of the Experience Record & Reserve Account Balance of a Predecessor must be filed prior to the end of the calendar year immediately following the year in which the transfer occurred.

1-2. Complete only to apply for the predecessor's experience record and reserve account balance. The authorized signature should be that of the owner, general partner, or officer of the predecessor and the registering enterprise.

If you have questions, please contact Employer Tax Services at 866-403-6163, weekdays from 7:30 a.m. to 4:00 p.m. Eastern Time.

Department of Labor & Industry | Office of UC Tax Services  
651 Boas Street | Harrisburg, PA 17121-0750 | [www.uc.pa.gov](http://www.uc.pa.gov)

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