

Article I, Section 4 of the Pennsylvania Unemployment Compensation Law defines "State" as any one of the fifty states of the United States, Puerto Rico, Virgin Islands and the District of Columbia. It also provides that an employer subject to the Pennsylvania Unemployment Compensation Law may elect to include within the term "employment", subject to the Act, services performed by his or its employees with respect to which no contributions are required and paid under an unemployment compensation law of any other state, (a) if the employee(s), included in such election, maintain a domicile within this commonwealth and the services of such employee(s) are performed entirely without this commonwealth, or (b) if the employee(s) included in the election maintains no domicile within this commonwealth but the services of such employee(s) are (A) performed without this commonwealth and (B) are directed from this commonwealth.

WAIVER OF COVERAGE. Every employer who is requesting voluntary coverage under the Pennsylvania Unemployment Compensation Law shall obtain a waiver of coverage from the state in which the employees work, certifying that the services are not covered. A copy of this waiver shall be attached to the application; otherwise it will be disapproved.

EFFECTIVE DATE OF ELECTION. Any election approved by the department shall become effective at the beginning of a calendar quarter. In no event shall the department approve an election for an effective date prior to January 1 of the previous calendar year, unless, in the opinion of the administrators, an election dated prior to the date specified would be justifiable under the circumstances.

TERMINATION OF ELECTION. Any election approved by the department shall be automatically void as of the date the employer is determined liable by the state which issued the waiver of coverage, with respect to the individuals covered by this election. The department may at any time, on its own motion, cancel an election approved under the provisions of Section 4 (j) of the Pennsylvania Unemployment Compensation Law.