



**pennsylvania**  
EMERGENCY MANAGEMENT AGENCY  
BUREAU OF 9-1-1

## **VOIP 911 FEE REMITTANCE PROCEDURES**

**Revision 7 – October 1, 2014**

## VoIP 911 Fee Remittance Procedures

Act 72 of 2008 authorized the collection and disbursement of a Voice over Internet Protocol (VoIP) 911 fee of \$1.00 per month for each telephone number or successor dialing protocol assigned by a VoIP provider or telecommunications carrier to a VoIP service customer that has outbound calling capability. This fee is to be remitted quarterly or at the option of the provider or telecommunications carrier, monthly. Such fee shall be collected apart from and in addition to any fee levied by the VoIP provider in whole or part for the provision of 9-1-1 service.

§5311.14 of Title 35, requires VoIP providers to remit the VoIP fee to the county treasurer or, in the case of a Home Rule County, the county official responsible for the collection and disbursement of funds or, to the State Treasurer. Funds remitted to the State Treasurer are deposited into a non-lapsing, restricted, interest-bearing account known as the VoIP E9-1-1 Emergency Services Fund. Funds remitted to the counties must be placed in a separate, restricted, interest-bearing account established under §5307(c) of Title 35.

Essential to the remittance process is compliance by VoIP providers, and enforcement of the provisions for instances of non-compliance. §5311.13 provides that "...in addition to any powers expressly enumerated in this act, the agency shall have full power and authority, and it shall be its duty to enforce, execute and carry out, by its rules and regulations or otherwise, all and singular, the provisions of this act, and the agency may institute injunction, mandamus or other appropriate legal proceedings to enforce the provisions of this act and regulations promulgated under it...."

Along with the "**VoIP 911 Fee Remittance Report**" forms for providers to submit with each VoIP remittance, the Pennsylvania Emergency Management Agency (PEMA) has established these VoIP 9-1-1 fee remittance procedures with which providers must comply. There are separate forms for remittance to the state and to the counties. Providers must ensure that they submit the proper form with their remittance.

Every VoIP provider that provides VoIP service in the Commonwealth of Pennsylvania is expected to comply with these procedures. Section 5311.14(a)(5) authorizes VoIP providers to retain up to two percent (or two cents per dollar collected) of the gross receipts **collected** as reimbursement for the administrative costs associated with billing, collecting, and remitting the fee, if remitting to counties, or one percent (or one cent per dollar collected) of the gross receipts **collected** as reimbursement for the administrative costs associated with billing, collecting, and remitting the fee, if remitting to the State Treasurer. Section 5311.14(b)(2) requires VoIP providers to provide certain information with each remittance. Failure to submit such information to PEMA shall constitute a violation of the Laws of the Commonwealth of Pennsylvania.

The following procedures provide VoIP providers and counties with the process established by PEMA governing the remittance of the VoIP 911 fee. These procedures are effective in concert with the effective date of Act 72 of 2008 (November 6, 2008).

## A. General Procedures

1. Every VoIP provider shall provide to PEMA and every county that they provide service in with a 24-hour, seven-days-a-week emergency contact name and number to be used by PSAP's in emergency and exigent situations.
2. VoIP providers are permitted to choose whether they will remit to counties or to the State Treasurer. In writing, to both PEMA and each county, each VoIP provider must formally communicate their remittance selection. The selection communication must include whether the provider will be remitting monthly or quarterly, and whether they will be remitting to the State Treasurer or the counties directly. The VoIP remittance selection must be received by PEMA and the respective counties not later than one month from the beginning of service provision within Pennsylvania. These procedures are effective November 6, 2008, as revised August 15, 2011.

## B. Procedures for VoIP Providers Remitting to the State Treasurer

1. Every VoIP provider shall submit, on official corporate letterhead, a letter requesting banking information from the Commonwealth for transmittal of remittances. This letter shall also clarify whether transmittal will be done via wire transfer or ACH transfer. Correspondence shall be mailed to:

Kenneth Leaver  
PEMA  
Bureau of Financial Management  
2605 Interstate Drive  
Harrisburg, PA 17110

2. All VoIP providers offering VoIP service (as defined in §5302 of Title 35) must remit. Funds must be received in the form of wire transfers, ACH transfers or checks. Checks must be made payable to: "Commonwealth of Pennsylvania". No cash transmittals will be accepted under any circumstance. All remittances done via wire transfer must be routed to the Department of Treasury. Correspondence accompanying remittance information shall indicate that the funds are "VoIP 911 Fees" and **must** contain the **date of funds transfer**, the **period of time the fees cover** and the provider's **PA Customer Number**.

3. Funds remitted by check shall be mailed to:

Comptroller Operations  
Accounts Receivable  
P.O. Box 2833  
Harrisburg, PA 17101

4. VoIP providers shall remit to the State the entire VoIP fee and accrued interest less the actual uncollectible and less the approved administrative fee on a quarterly basis. The quarterly payment shall be made within 30 days of the end of each calendar quarter.

Quarterly payments are due according to the following schedule:

<u>Payment Due Date</u>	<u>Remittance Period</u>
April 30	January, February, March
July 30	April, May, June
October 30	July August, September
January 30	October, November, December

5. For VoIP providers remitting monthly, payments are due not later than 20 days from the end of the calendar month.

Monthly payments are due according to the following schedule:

<u>Payment Due Date</u>	<u>Remittance Period</u>
January 20	December
February 20	January
March 20	February
April 20	March
May 20	April
June 20	May
July 20	June
August 20	July
September 20	August
October 20	September
November 20	October
December 20	November

6. Every VoIP provider remitting to the State Treasurer shall complete and submit via email to PEMA the **"VoIP 911 Fee State Remittance Report,"** which is a separate Excel spreadsheet, and attached to these procedures (Appendix A). In addition, the **"VoIP 911 Fee State Remittance Report"** is available on the PEMA Web site at [www.pema.state.pa.us](http://www.pema.state.pa.us). A form must be submitted for each month in the payment period (three forms for each quarterly remittance). Providers shall email the **"VoIP 911 Fee State Remittance Report"** to PEMA as follows:

Email To: [PABureau911Remittance@pa.gov](mailto:PABureau911Remittance@pa.gov)

7. VoIP providers shall email the **“VoIP 911 Fee State Remittance Report”** to PEMA at least two days prior to the date the funds are to be transferred. **The provider’s PA Customer Number must be included on the VoIP 911 Fee State Remittance Form.**

a. For VoIP providers remitting monthly, the **“VoIP 911 State Remittance Report”** shall be due not later than the 18th of each month, immediately following the monthly collection period, in accordance with the schedule below:

<u>Remittance Due Date</u>	<u>Remittance Period</u>	<u>Transmittal Due</u>
January 20	December	January 18
February 20	January	February 18
March 20	February	March 18
April 20	March	April 18
May 20	April	May 18
June 20	May	June 18
July 20	June	July 18
August 20	July	August 18
September 20	August	September 18
October 20	September	October 18
November 20	October	November 18
December 20	November	December 18

b. For VoIP providers remitting quarterly, the **“VoIP 9-1-1 State Remittance Report”** shall be due not later than the 28th day of the month immediately following the quarterly remittance period in accordance with the following schedule:

<u>Remittance Due Date</u>	<u>Remittance Period</u>	<u>Transmittal Due</u>
April 30	January, February, March	April 28
July 30	April, May, June	July 28
October 30	July, August, September	October 28
January 30	October, November, December	January 28

8. In the event a holiday or weekend precludes the VoIP provider from transferring funds according to the remittance schedule outlined above, the VoIP provider shall take the necessary steps to ensure the funds transfer and email communication are accomplished not later than the last business day preceding the holiday or weekend.

9. If the VoIP 911 fees and accrued interest are not received by the due date of the remittance period, PEMA reserves the right to pursue collection efforts under §5311.13 of Title 35 on any funds not remitted pursuant to the procedures listed above and Chapter 53.

**C. Procedures for VoIP Providers Remitting to the County Treasurer or the County Official Responsible for the Collection and Disbursement of Funds**

1. Every VoIP provider remitting to the county treasurer or, in the case of a Home Rule County, the county official responsible for the collection and disbursement of funds, shall request, on official corporate letterhead, to each county in which they provide service, a letter requesting the form of payment accepted by that county (Wire Transfer, ACH Transfer or Check). The letter shall also request banking information for transmittal of the remittance.
2. Every VoIP provider remitting to the county treasurer or, in a Home Rule County, the county official responsible for the collection and disbursement of funds shall complete and submit to the County the **"VoIP 911 County Remittance Report,"** which is a separate Excel spreadsheet, and attached to these procedures (Appendix B). In addition, the **"VoIP 911 Fee County Remittance Report"** is available on the PEMA Web site at [www.pema.state.pa.us](http://www.pema.state.pa.us). A form must be submitted for each month in the payment period (three forms for each quarterly remittance).
3. VoIP providers shall ascertain from each county whether the **"VoIP 911 Fee County Remittance Report"** should be emailed and/or faxed to the respective county. The **"VoIP 911 Fee County Remittance Report"** shall be submitted at least two days prior to the date the funds are to be transferred.
  - a. For providers remitting monthly, the **"VoIP 911 Fee County Remittance Report"** shall be due not later than the 18<sup>th</sup> of each month, immediately following the monthly remittance period.

<u>Payment Due Date</u>	<u>Remittance Period</u>	<u>Transmittal Due</u>
January 20	December	January 18
February 20	January	February 18
March 20	February	March 18
April 20	March	April 18
May 20	April	May 18
June 20	May	June 18
July 20	June	July 18
August 20	July	August 18
September 20	August	September 18
October 20	September	October 18
November 20	October	November 18
December 20	November	December 18

- b. For providers remitting quarterly, the **“VoIP 911 Fee County Remittance Report”** shall be due not later than the 28<sup>th</sup> day of the month immediately following the quarterly remittance period in accordance with the schedule below:

<u>Payment Due Date</u>	<u>Remittance Period</u>	<u>Transmittal Due</u>
April 30	January, February, March	April 28
July 30	April, May, June	July 28
October 30	July, August, September	October 28
January 30	October, November, December	January 28

4. Funds must be received in the form that each county designates. No cash transmittals will be accepted under any circumstance. All remittances must be accompanied by the **“VoIP 911 Fee County Remittance Report.”** A form must be submitted for each month in the payment period (three forms for each quarterly remittance).
5. VoIP providers that remit directly to counties must provide to PEMA, in writing, a quarterly report showing the detail of all remittances to the counties. This quarterly report shall be due within 30 days of the end of each calendar quarter. In addition, each VoIP provider shall provide to PEMA, in writing, an annual report showing the detail of all remittances, whether to the state treasurer or the counties, for the previous calendar year. This summary shall be due within 30 days of the end of each calendar year.

### **State Administration of VoIP Remittances**

1. PEMA shall review the monthly/quarterly remittance forms to ensure the timely and efficient deposit of the VoIP fee monies.
2. All funds remitted to the VoIP E9-1-1 Emergency Services Fund, minus a one percent administrative fee, will be disbursed to counties by the last business day of the month following the remittances being received. Interest income will be distributed yearly based on the percentage of subscribers within each county to the total number of subscriber remittances state-wide.

### **County Administration of VoIP Remittances**

1. Counties that receive funds from VoIP remittances, either directly from VoIP providers or from the state, are required to place those funds in a separate, restricted, interest-bearing account established under §5307(c) of Title 35. Accounting of VoIP funds, including interest earned shall be maintained separately from other 9-1-1 funds (wireless or wireline).
2. Funds received from VoIP remittances may only be used for their intended purpose; nonrecurring and recurring charges associated with the operation of a 9-1-1 system.