



Uniform 911 Surcharge Remittance Procedures

Effective August 1, 2015

UNIFORM 911 SURCHARGE REMITTANCE PROCEDURES

Pennsylvania Act 12 of 2015 (Act 12) amended the Public Safety Emergency Telephone Act by authorizing a 911 surcharge of \$1.65 per month on each subscriber or consumer for each 911 communications service.

Effective August 1, 2015, all providers, including resellers, providing service as defined in Chapter 53, Emergency Telephone Service, of Title 35 of the Pennsylvania Consolidated Statutes (Chapter 53) in the Commonwealth of Pennsylvania are required to assess and collect the surcharge monthly and forward the collection quarterly to the State Treasurer. The surcharge shall be collected apart from and in addition to a fee levied by the provider, in whole or in part, for the provision of 911 services. Assessment and collection of the \$1.65 uniform surcharge commences with the first monthly billing cycle after the uniform surcharge's August 1, 2015 effective date.

Chapter 53 requires service providers, including affiliate re-sellers, to remit the surcharge to the State Treasurer quarterly. Funds remitted to the State Treasurer are deposited into a non-lapsing, restricted, interest-bearing account known as the 911 Fund.

Essential to the remittance process is compliance by service providers, and enforcement of the provisions for instances of non-compliance. The statute provides that the state shall enforce such provisions through appropriate legal proceedings.

Along with the "**Uniform 911 Surcharge Remittance Report**" form for providers to submit with each remittance, the Pennsylvania Emergency Management Agency (PEMA) has established the following surcharge remittance procedures with which providers must comply.

Every telecommunications provider that provides service in the Commonwealth of Pennsylvania is expected to comply with these procedures. Chapter 53 authorizes providers to retain up to one percent (or 0.0165 cents per dollar collected) of the gross receipts **collected** as reimbursement for the administrative costs associated with billing, collecting, and remitting the surcharge. Chapter 53 requires 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.

A. General Procedures

1. Every telecommunications provider shall provide to PEMA and to every county in which service is provided 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. The following procedures offer providers, including affiliate re-sellers, with the process established by the Pennsylvania Emergency Management Agency (PEMA) governing the remittance of the uniform 911 surcharge. These procedures are effective August 1, 2015.

B. Procedures for Remitting

1. Every 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 emailed to PABureau911Remittance@pa.gov or mailed to:

Pennsylvania Emergency Management Agency
Bureau of Budget
1310 Elmerton Avenue
Harrisburg, PA 17110
Attn: Fiscal Officer (911)

2. All providers offering service defined in Chapter 53 must remit. Providers are required by statute to remit funds quarterly to the Commonwealth of Pennsylvania. 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 ACH or wire transfer must be routed to the Department of Treasury. Correspondence accompanying remittance information shall indicate that the funds are "911 Surcharges" and **must** contain the **date of funds transfer**, the **period of time the surcharges cover** and the provider's **PA Customer Number**.
3. Funds remitted by **check** shall indicate **911 Surcharges** and be mailed to:

Comptroller Operations
Accounts Receivable
P.O. Box 2833
Harrisburg, PA 17105

4. Providers shall remit to the Commonwealth of PA the entire surcharge less the actual uncollectible and less the approved administrative fee on a quarterly basis. The quarterly payment shall be made within 15 days of the end of each calendar quarter.

Every provider remitting to the Commonwealth of PA shall complete and submit via email to PEMA the "**Uniform 911 Surcharge Remittance Report**". The "**Uniform 911 Surcharge Remittance Report**" is available on the PEMA Web site at www.pema.pa.gov. Each provider must indicate the "**Date of Funds Transfer**" and the provider's **PA Customer Number** on the remittance report. Providers shall email the "**Uniform 911 Surcharge Remittance Report**" to PEMA as outlined in step 5 below.

- Providers shall email the **“Uniform 911 Surcharge 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 “Uniform 911 Surcharge Remittance Report.

The **“Uniform 911 Surcharge Remittance Report”** is due not later than the 13th day of the month immediately following the quarterly remittance period in accordance with the following schedule:

<u>Remittance Period</u>	<u>Report Due Date</u>	<u>Payment Due Date</u>
January, February, March	April 13	April 15
April, May, June	July 13	July 15
July, August, September	October 13	October 15
October, November, December	January 13	January 15

Email to: PA_Bureau911Remittance@pa.gov

- In the event a holiday or weekend precludes the provider from transferring funds according to the remittance schedule outlined above, the 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.
- If the entire Uniform 911 surcharge is not received by the due date of the remittance period and through the procedures listed above, PEMA reserves the right to enforce collection pursuant to Chapter 53.

C. Instructions for filling out the Uniform 911 Surcharge Remittance Report.

General Instructions:

- Providers please complete sections, I, II and III if necessary.
- Section IV automatically populates based on information entered in sections II and III.
- In Section V, please ensure the form is signed by the appropriate representative.
- Include a signed copy of the report along with the report in Excel format and email to PABureau911Remittance@pa.gov
- Please note the report is locked and password protected. For any problems or needed changes to the remittance report, please email PABureau911Remittance@pa.gov

SECTION I:

1. Section I allows providers to supply contact information as well as other key information used to process the payment such as the **PA Customer #** and **Date of Funds Transfer**.
 - a. Please ensure each field in Section I is completed.
 - b. The **Remittance Amount** field will autofill from the **Net Remittance** amount calculated in Section IV.
2. Please be sure to include your **PA Customer** number.
 - a. This number aids in tracking your report submission.
 - b. If you do not have a PA Customer number, one will be created and provided to you after your first report submission.
3. Please provide contact information for the individual that can address any issues or questions that may arise.

SECTION II - STANDARD 911 COMMUNICATIONS SERVICE SURCHARGE:

§ 5306.2. *Uniform 911 surcharge.*

(a) *Surcharge imposed.--Each subscriber or consumer shall pay a surcharge of \$1.65 for each 911 communications service or prepaid wireless device for which that subscriber or consumer is billed by a provider or seller as provided for under this chapter. The surcharge shall be collected apart from and in addition to a fee levied by the provider or seller, in whole or in part, for the provision of 911 services.*

1. In the **Service Month** column, please select the service month(s) for which the remittance report applies to.
2. Lines 1-9 allow you to enter the amounts assessed and collected by service type for each month at the Standard Uniform Surcharge rate of \$1.65. It is the sole responsibility of the preparer to calculate the amounts assessed and collected. **Multiply the amount of devices/lines by \$1.65 and enter that dollar amount in the appropriate box.**
 - a. Amounts assessed by month and service type should be entered in Column D
 - b. Amounts collected by month and service type should be entered in column E.
 - c. Uncollected amounts will automatically calculate in Column F.

Please do not include any surcharge revenue collected from multiline telephone systems in the amounts reported in Section II including the first 25 lines which are assessed at the entire \$1.65 uniform surcharge rate. All Multiline Telephone System revenue should be reported in Section III.

3. The quarterly totals for the **Amount Assessed, Amount Collected,** and **Uncollected** are shown on line 10.

SECTION III - MULTILINE TELEPHONE SYSTEMS SURCHARGE:

§ 5307. *Payment, collection and remittance of surcharge by providers of 911 communications services.*

(b) *Multiline telephone systems.--In the case of Centrex or similar multiline telephone system subscribers, except PBX subscribers, the following multipliers shall be applied to determine the rate of the surcharge for each subscriber:*

- 1) *For the first 25 lines, each line shall be assessed the surcharge.*
 - 2) *For lines 26 through 100, each line shall be assessed 75% of the surcharge.*
 - 3) *For lines 101 through 250, each line shall be assessed 50% of the surcharge.*
 - 4) *For lines 251 through 500, each line shall be assessed 20% of the surcharge.*
 - 5) *For lines 501 or more, each line shall be assessed 17.2% of the surcharge.*
- 6) *As of August 1, 2015, for each digital transmission link, including primary rate interface service or Digital Signal-1 (DS-1) level service, or equivalent, that can be channelized and split into 23 or 24 voice-grade or data-grade channels for voice communications, that when the digits 9-1-1 are dialed provides the subscriber access to a PSAP through permissible interconnection to the dedicated 911 system, a subscriber's assessments shall be increased to 23 surcharges per transmission link.*
- 7) *Each VoIP provider shall collect the uniform 911 surcharge for the number of VoIP service lines for which the VoIP provider has enabled the capacity for simultaneous outbound calls regardless of actual usage.*

1. Section III is used to report all surcharge activity from multiline telephone systems based on the provisions in Act 12 of 2015. For multiline telephone systems, a percentage multiplier may be applied to the uniform surcharge amount based on the number of lines for each subscriber.
2. In the **Service Month** column, please select the service month(s) for which the remittance report applies to.
3. Lines 11-16 allow you to enter the amounts assessed and collected by service type for each month based on the provisions for multiline telephone systems in Act 12.
 - a. Amounts assessed should be entered in Column D
 - b. Amounts collected should be entered in column E.
 - c. Uncollected amounts will automatically calculate in Column F.
4. The quarterly totals for the **Amount Assessed**, **Amount Collected**, and **Uncollected** on multiline telephone systems are shown on line 17.

SECTION IV ADMINISTRATIVE FEE & NET REMITTANCE CALCULATION

§ 5306.2. *Uniform 911 surcharge.*

(a) *Provider administrative costs.--Each provider collecting the surcharge may retain an amount not to exceed 1% of the gross receipts of surcharges collected as reimbursement for its actual administrative costs.*

1. Section IV will automatically populate based on the information entered in Sections II & III.
2. The amount shown in the **Total Surcharge Collected** field is the sum of the **Amount Collected** field shown on lines 10 & 17.
3. Service providers may retain 1% of the surcharge collected for administrative costs. The amount shown in the **Provider Administrative Costs** field is the amount providers may retain.
4. The **Net Remittance** amount is the amount that should be forwarded to the State Treasurer. **Net Remittance** is calculated by subtracting the **Provider Administrative Costs** from the **Total Surcharge Collected**. The **Net Remittance** amount will populate the **Remittance Amount** field in Section I.

SECTION V - CERTIFICATION

1. The appropriate authorized representative should sign and date the remittance report.
2. Email the signed copy of the report to PA_Bureau911Remittance@pa.gov.