



*For more than 80 years, the **Pennsylvania Municipal Authorities Association (PMAA)** has been the primary voice of community-based services representing the interests of more than 2,600 municipal authorities across the Commonwealth. Services provided by the Association include advocacy on governmental affairs issues, education and training, and group programs.*

***PMAA** is the largest association in Pennsylvania specifically representing the interests of municipal authorities.*



The **PMAA Unemployment Compensation Trust (UC Trust)** was established in 1981 exclusively for municipal authorities. The **UC Trust** provides an alternative program to the standard state unemployment system for the more than 265 municipal authorities statewide currently participating in the program. Rates are not adjusted on the state solvency fees; once you are part of the **PMAA UC Trust**, your own experience will help you control your costs.

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PMAA Unemployment Compensation Trust

A cost effective unemployment compensation program available to PMAA member authorities

municipalauthorities.org

What Is It?

Pennsylvania Unemployment Compensation law requires employers to finance their unemployment compensation in one of two ways: (1) as a tax paying contributory employer, or (2) as a reimbursable employer.

A tax paying employer pays a flat percentage rate each quarter to the Commonwealth, with the average tax rate in 2026 being 5.9%.

A reimbursable employer will be billed directly for all benefit charges paid to eligible employees separated from employment.

All authorities enrolled in the **PMAA UC Trust** become **reimbursable employers**. The Trust provides claim services and is responsible for reimbursing the Commonwealth of Pennsylvania for eligible employee claims.



PMAA UC Trust - Rate

Average PA Tax Rate: 5.9% of first \$10,000
PMAA UC Trust Plan: 2.7% of first \$10,000

Amount Authority Pays

PA State Average: \$590 per employee
PMAA UC Trust Plan: \$270 per employee

Potential Savings with PMAA UC Trust

\$320 for 1 employee
\$640 for 2 employees
\$960 for 3 employees
\$1,280 for 4 employees

**PA tax rate reflective of all industries as of 2026.*

Learn more about enrolling in the most cost effective unemployment compensation programs available to municipal authorities.

www.municipalauthorities.org



Why Our Program?

→ History

The PMAA UC Trust has been offered exclusively for PMAA member municipal authorities for more than 40 years and has over 265 active members.

→ Savings

The PMAA UC Trust provides financial budget security and an average cost savings of \$320 per employee of the authority.

→ Growth

Potential savings increase with the number of authority employees. And your authorities experience controls your cost.

→ Administration

All participants become reimbursable employers. The Trust provides administrative support and reimburses the Commonwealth on behalf of the authority.

Unemployment Compensation is a requirement for PA employers and the **PMAA UC Trust** program offers significant savings that you can trust!