

JOHN R. MCGINLEY, JR., ESQ., CHAIRMAN
ALVIN C. BUSH, VICE CHAIRMAN
ARTHUR COCCODRILLI
ROBERT J. HARBISON, III
JOHN F. MIZNER, ESQ.
ROBERT E. NYCE, EXECUTIVE DIRECTOR
MARY S. WYATTE, CHIEF COUNSEL



PHONE: (717) 783-5417
FAX: (717) 783-2664
irrc@irrc.state.pa.us
<http://www.irrc.state.pa.us>

INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

July 13, 2000

Honorable Robert A. Judge, Sr., Secretary
Department of Revenue
Strawberry Square, 11th Floor
Harrisburg, PA 17128

Re: IRRC Regulation #15-413 (#2113)
Department of Revenue
Termination Pay, Severance Pay and Early Retirement Incentive Programs

Dear Secretary Judge:

Enclosed are our Comments on the subject regulation. They are also available on our website at <http://www.irrc.state.pa.us>.

Our Comments list objections and suggestions for consideration when you prepare the final version of this regulation. We have also specified the regulatory criteria which have not been met. These Comments are not a formal approval or disapproval of the proposed version of this regulation.

If you would like to discuss these Comments, please contact my office at 783-5417.

Sincerely,

A handwritten signature in black ink that reads "Robert E. Nyce". The signature is written in a cursive, flowing style.

Robert E. Nyce
Executive Director

cae

Enclosure

cc: Anita Doucette
Douglas Berguson
Office of General Counsel
Office of Attorney General
Lee Ann Labecki

Comments of the Independent Regulatory Review Commission

on

Department of Revenue Regulation No. 15-413

Termination Pay, Severance Pay and Early Retirement Incentive Programs

July 13, 2000

We submit for your consideration the following objections and recommendations regarding this regulation. Each objection or recommendation includes a reference to the criteria in the Regulatory Review Act (71 P.S. § 745.5a(h) and (i)) which has not been met. The Department of Revenue must respond to these Comments when it submits the final-form regulation. If the final-form regulation is not delivered by June 12, 2002 the regulation will be deemed withdrawn.

1. Section 101.1 Definitions. – Clarity.

Limited plan of termination

In Subsection (ii), the phrase “in advance” is unclear. The Department should be more specific as to when terminations must be specified to constitute a “limited plan of termination.”

Severance Pay

In Subsection (iii), it is unclear what is meant by the phrase, “or subject in any manner to anticipation, assignment or pledge by.” The Department should delete this phrase or explain why it is necessary.