IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Commonwealth Department of Labor and Industry, Bureau of Labor Law Compliance o/b/o Baranya Andrews, Tara Busato, Ryan Churchray, Wendy Chambers, Taylor Cline, Sarah Doyle, Gina Karafa, William Mazza, Amberly Mihm, Ashley Olwell, Glenn Page, Brooke Rainey, Michelle Relich, Elizabeth Sexton, Stephen Shadid, Harmonie Sites, Iris Stewart, Stacy True and Judy West	:	
v.	:	No. 1280 C.D. 2024
	:	Argued: November 6, 2025
Accuserv Pharmacy, Inc., North Huntingdon Medical, Inc., and Marvin Sheffler, individually, Appellants	:	

BEFORE: HONORABLE CHRISTINE FIZZANO CANNON, Judge
HONORABLE STACY WALLACE, Judge
HONORABLE MARY HANNAH LEAVITT, Senior Judge

OPINION
BY SENIOR JUDGE LEAVITT FILED: October 21, 2026

Accuserv Pharmacy, Inc., North Huntingdon Medical, Inc., and Marvin Sheffler (collectively, "Employers") have appealed an order of the Court of Common Pleas of Westmoreland County (trial court) denying their motion for judgment on the pleadings. At issue is an amended complaint filed by the Commonwealth of Pennsylvania, Department of Labor and Industry, Bureau of Labor Law Compliance (Department), on behalf of 20 named employees,[1] to recover

[1] The original complaint by the Department dated April 3, 2023, was filed on behalf of 19 employees, as shown in the caption. The amended complaint added Mark Strouss to the list, raising the total number of plaintiffs to 20 employees, although the caption was not amended. Reproduced Record at 79a.

overtime wages allegedly owed to them under The Minimum Wage Act of 1968 (Minimum Wage Act).[2] Employers assert that the amended complaint is barred by a three-year statute of limitations, as set forth in the Wage Payment and Collection Law (Wage Collection Law)[3] and in the three-year record retention mandate in the Minimum Wage Act. In rejecting Employers' argument that the Department's amended complaint was untimely filed, the trial court held that the residual six-year statute of limitations in the Judicial Code, 42 Pa. C.S. §5527(b), governed, and the Department's amended complaint satisfied this deadline. Upon review, we reverse.

Background

On May 8, 2023, the Department, acting as trustee for 20 employees, filed an amended complaint with the trial court, alleging that Employers had failed to pay them overtime wages for work done at different times between 2017 and 2019. Exhibit A of the amended complaint listed the unpaid wages owed to the 20 employees. Exhibit B of the amended complaint listed, *inter alia*, the amount of overtime hours each employee had worked and the "pay period ending" dates for the claimed overtime wages. The most recent "pay period ending" date is May 25, 2019; the others are older. Reproduced Record at 127a (R.R. __).

Employers filed an answer with new matter, asserting that the amended complaint was untimely filed. They contended that employee actions to collect wages are governed by the three-year statute of limitations set forth in the Wage Collection Law, including those actions that assert rights under the Minimum Wage Act. Thereafter, Employers filed a motion for judgment on the pleadings. In its answer to the motion, the Department asserted that there was no statute of limitations

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[2] Act of January 17, 1968, P.L. 11, *as amended*, 43 P.S. §§333.101-333.115.

[3] Act of July 14, 1961, P.L. 637, *as amended*, 43 P.S. §§260.1-260.13, 260.45.

or, alternatively, the residual, or "catch-all," six-year statute of limitations in Section 5527(b) of the Judicial Code, 42 Pa. C.S. §5527(b), established the deadline for an employee wage collection action asserting rights under the Minimum Wage Act.

Trial Court Decision

By order of June 27, 2024, the trial court denied Employers' request for judgment on the pleadings. It reasoned that it would have been an easy matter for the legislature to incorporate the statute of limitations provision of the Wage Collection Law into the Minimum Wage Act, but it did not do so. The trial court rejected Employers' argument that federal district court decisions on this issue should be followed. In *Cerutti v. Frito Lay, Inc*., 777 F. Supp. 2d 920, 925 n.4 (W.D. Pa. 2011); *Gonzalez v. Bustleton Services, Inc*., No. 08-4703, 2010 WL 1813487, at *6 (E.D. Pa. March 5, 2010); *Caucci v. Prison Health Services, Inc.*, 153 F. Supp. 2d 605, 610 (E.D. Pa. 2001); *Friedrich v. U.S. Computer Services, Inc.*, 833 F. Supp. 470, 477 (E.D. Pa. 1993); and *Walker v. Washbasket Wash & Dry*, No. 99-4878, 2001 WL 770804, at *12 (E.D. Pa. July 5, 2001), the United States District Court applied the three-year statute of limitations in the Wage Collection Law to employee wage collection actions filed under the Minimum Wage Act. The trial court found these federal court decisions unpersuasive because they did not provide supporting analysis.

The trial court held that the "catch-all" six-year statute of limitations in the Judicial Code applied to actions filed under the Minimum Wage Act. *See* 42 Pa. C.S. §5527(b). Because the Department filed the amended complaint within six years of the oldest payroll period, it was timely filed.

Employers appealed to this Court.[4]

Appeal

On appeal, Employers raise one question for our review, which is that the trial court erred in holding that there is a six-year statute of limitations for an employee to file a wage collection action under the Minimum Wage Act. The Minimum Wage Act requires employers to maintain payroll records for three years, which is consistent with the three-year statute of limitations in the companion statute, the Wage Collection Law.[5] Employers argue that this record retention mandate expresses the legislature's intention that an employee action for wages under the Minimum Wage Act must be filed within three years of the wages becoming due and payable. Permitting employees to pursue unpaid wage claims "long after employers have gotten rid of their records" would render the evidence preservation requirement in Section 8 of the Minimum Wage Act, 43 P.S. §333.108, a nullity. Employers Brief at 15.

Employers argue that the Wage Collection Law and the Minimum Wage Act are *in pari materia*. Section 1932(a) of the Statutory Construction Act of 1972 provides that statutes are "in pari materia when they relate to the same persons

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[4] Employers requested the trial court to certify the matter for interlocutory appeal. Pa.R.A.P. 1311(a). *See also* 42 Pa. C.S. §702(b) (When a court, in making an interlocutory order, "shall be of the opinion that such order involves a controlling question of law as to which there is substantial ground for difference of opinion and that an immediate appeal from the order may materially advance the ultimate termination of the matter, it shall so state in such order."). After the trial court amended the June 27, 2024, order to include the statement prescribed by 42 Pa. C.S. §702(b), Employers sought permission to appeal with the Superior Court, which transferred the matter to this Court. By order of December 13, 2024, this Court granted Employers' petition.

[5] Employers note that a statute of limitations is itself intended to preserve evidence. *See*, *e.g.*, *Kingston Coal Company v. Felton Mining Company, Inc.*, 690 A.2d 284 (Pa. Super. 1997). There, the Superior Court explained that a statute of limitations effectuates three purposes: "(1) preservation of evidence; (2) the right of potential defendants to repose; and (3) administrative efficiency and convenience." *Id.* at 288.

or things or same class of persons or things." 1 Pa. C.S. §1932(a). Both statutes "vest the citizens of this Commonwealth with the same private cause of action against employers for unpaid wages[]" and, as such, must be construed as one statute. Employers Brief at 12. An employee action to recover wages owed under the Minimum Wage Act is typically filed along with a claim under the Wage Collection Law. *See, e.g.*, *Braun v. Wal-Mart Stores, Inc*., 106 A.3d 656, 658 n.1 (Pa. 2014). Indeed, Pennsylvania appellate precedent has specifically established that an employee action to collect wages can be instituted under both the Minimum Wage Act and the Wage Collection Law. *See Lugo v. Farmers Pride, Inc.*, 967 A.2d 963, 970 (Pa. Super. 2009). Finally, since at least 1993, the Pennsylvania federal district courts have consistently held that the three-year statute of limitations in the Wage Collection Law applies to wage recovery actions brought under the Minimum Wage Act. *See*, *e.g.*, *Friedrich*, 833 F. Supp. 470.[6]

In the alternative, Employers argue that the trial court erred in applying the six-year "catch-all" statute of limitations to the amended complaint. Employers direct the Court to *Washabaugh v. Gaudenzia, Inc*., 316 A.3d 1008, 1012 (Pa. Super. 2024), which held that "the court must look to the nature of the claim" in order to determine the appropriate statute of limitations in the Judicial Code. Here, the trial court did not undertake this analysis. It simply held, in conclusory fashion, that because the Minimum Wage Act does not state a statute of limitations, the six-year residual statute of limitations in the Judicial Code applies. Because an employee civil action to recover unpaid wages is "in the nature" of a contract action, Employers

[6] But for the statute of limitations in the Wage Collection Law, the employee plaintiffs would have been limited by the two-year statute of limitations in the Fair Labor Standards Act of 1938, 29 U.S.C. §§201-219, for employee actions to recover wages owed under the federal minimum wage standards. *Cerutti*, 777 F. Supp. 2d at 925, n.4.

argue that the four-year statute of limitations in the Judicial Code governs. *See* 42 Pa. C.S. §5525.

The Department responds that there is no ambiguity in the Minimum Wage Act. Pennsylvania's legislature has amended the Minimum Wage Act six times since its enactment in 1968, but it has not included a statute of limitations in any of those amendments. The Department contends that there is no deadline for it to file a claim on behalf of an employee for wages owed under the Minimum Wage Act. In support, the Department directs the Court to *People ex rel. Department of Labor v. K. Reinke, Jr. and Company/Reinke Insulation*, 746 N.E.2d 12, 16 (Ill. App. Ct. 2001) (*Reinke*), where the Illinois appeal court held that an action filed by the Illinois Director of Labor to enforce the state's minimum wage statute on behalf of the government was not subject to a statute of limitations.

The Department argues that calculating the correct minimum wage can be complex, given the statutory credits, and it may take longer than three years for an employee to realize that her wages did not satisfy the Minimum Wage Act. It warns that a three-year statute of limitations may create "an incentive" for an employer to delay its response to the Department's request for payroll information in order to subvert an employee wage recovery action. Department Brief at 14. The Department contends that the federal case law precedent cited by Employers has no persuasive value.

As to Employers' alternative argument that a four-year statute of limitations is the appropriate one to apply, the Department responds that the employer and employee cannot agree to compensation that violates the Minimum Wage Act. Thus, an employee's action under the Minimum Wage Act is not in the nature of a breach of contract claim. Accordingly, the "catch-all" six-year statute of

limitations in the Judicial Code is the appropriate one to apply. In support, the Department cites *Gabriel v. O'Hara*, 534 A.2d 488, 495 (Pa. Super. 1987), in which the Superior Court held that the private actions authorized by the Unfair Trade Practices and Consumer Protection Law (Consumer Protection Law)[7] are governed by the six-year statute of limitations. The court reasoned that given the "array of practices" encompassed in the Consumer Protection Law, ranging from misappropriation and disparagement to trademark infringement and breach of warranty, "the most closely analogous limitations period[]" yielded "inconsistent determinations." *Id*. at 494. Accordingly, it concluded that a single six-year statute of limitations was necessary to establish a uniform statute of limitations for a private civil action authorized by the Consumer Protection Law. *Id*.

Analysis

"[A] motion for judgment on the pleadings is in the nature of a demurrer." *Commonwealth v. Ortho-McNeil-Janssen Pharmaceuticals, Inc*., 52 A.3d 498, 504 (Pa. Cmwlth. 2012). It should be granted only where the pleadings demonstrate that "there is no genuine issue of material fact and the moving party is entitled to judgment as a matter of law." *Id*. at 505. When reviewing a decision to deny or grant judgment on the pleadings, "[a]n appellate court is required to accept as true all well-pled facts of the non-moving party, while considering as adverse to him only the facts that he specifically admits." *Summit Township Industrial and Economic Development Authority v. County of Erie*, 980 A.2d 191, 203 n.8 (Pa. Cmwlth. 2009) (quotation omitted). Further, the determination of which statute of limitations applies to a civil action is "purely a question of law[. A]ccordingly, our

[7] Act of December 17, 1968, P.L. 1224, *as amended*, 73 P.S. §§201-1-201-10.

standard of review is *de novo*, and our scope of review is plenary." *Ash v. Continental Insurance Company*, 932 A.2d 877, 879 (Pa. 2007).

The question of law presented in this appeal is one of statutory construction. The specific question on appeal is what deadline the legislature intended to apply to an employee's civil action to recover wages owed under the Minimum Wage Act.

In that regard, we begin with a review of *Reinke*, 746 N.E.2d 12, on which the Department relies. There, the Illinois appellate court held that an enforcement action brought by the "People of the State of Illinois" against employers that had violated the state's minimum wage statute was not subject to any statute of limitations. The Department contends that, likewise, there should be no time limit upon an employee's action for wages owed under the Minimum Wage Act. The Department misapprehends this precedent from our sister state.

Reinke, 746 N.E.2d 12, did not concern the deadline for an employee's action to recover wages. Rather, it concerned the deadline for the State of Illinois to enforce the Illinois minimum wage statute on behalf of the government. *Id*. at 16. Section 12(b) of the Illinois minimum wage law authorized the state's Director of Labor to initiate an enforcement action to "supervise the payment of the unpaid minimum wages and the unpaid overtime compensation owing" and to pursue punitive damages. *Reinke*, 746 N.E.2d at 14 (quoting 820 Ill. Comp. Stat. Ann. 105/12(b) (West 2024)). Where the affected employee cannot be found within one year, all recoveries are "deposited into the General Revenue Fund." *Id*. The Illinois appellate court concluded that a "Section 12(b) action asserts a right belonging to the general public." *Id*. at 16.

The Illinois court also considered Section 12(a) of the Illinois minimum wage law, 820 Ill. Comp. Stat. Ann. 105/12(a) (West 2024), which authorizes an employee to file a private action to recover wages with a three-year statute of limitations. Its Pennsylvania equivalent is found in Section 13 of the Minimum Wage Act, 43 P.S. §333.113, which authorizes employees to file a "civil action" to pursue their employers for wages owed. As in Illinois, Pennsylvania employees can request the assistance of the Secretary of Labor and Industry to collect these wages. *See* Section 13 of the Minimum Wage Act, 43 P.S. §333.113. Unlike the Illinois statute, Section 13 of the Minimum Wage Act does not state a three-year statute of limitations.

Pennsylvania's Minimum Wage Act does not include the equivalent of Section 12(b) in the Illinois statute, which was the subject of *Reinke*, 746 N.E.2d 12. While our General Assembly has conferred enforcement authority upon the Secretary of Labor and Industry, that authority does not include the ability to initiate a wage recovery action on behalf of the "general public." *Id.* at 16. Rather, in Pennsylvania, the Secretary of Labor and Industry may file such action only upon request of, and assignment from, the affected employee. Stated otherwise, in a Section 13 action, the Secretary, as trustee, exercises the rights of individual employees.

Reinke provides no support for the Department's position. The Illinois appellate court's holding concerned actions brought by the government asserting the authority of the sovereign. It did not concern private actions to recover wages brought by the Illinois Director of Labor in her capacity as trustee. Those actions have a three-year statute of limitations. 820 Ill. Comp. Stat. Ann. 105/12A (West 2024).

Here, we are concerned only with the statute of limitations for an employee's civil action filed under Section 13 of the Minimum Wage Act to recover wages that are owed. In this task, as in every question of statutory construction, we are guided by the Statutory Construction Act of 1972, which directs the courts on how to determine legislative intent.

I. Three-Year Statute of Limitations

Employers contend that an employee's civil action to recover wages under the Minimum Wage Act must be filed within three years of the day the wages were due. In support, they cite Section 9.1(g) of the Wage Collection Law,[8] which states as follows:

> (g) *No* administrative proceedings or *legal action shall be instituted* under the provisions of this act *for the collection of unpaid wages* or liquidated damages *more than three years after the day on which such wages were due and payable* as provided in sections 3 and 5.

43 P.S. §260.9a(g) (emphasis added). This three-year statute of limitations for "collection of unpaid wages" aligns with the record retention mandate set forth in Section 8 of the Minimum Wage Act, which states, in relevant part, as follows:

> Every employer of employes shall keep a true and accurate record of the hours worked by each employe and the wages paid to each, and shall furnish to the secretary or his or her duly authorized representative, upon demand, a sworn statement of the same. *Such records shall be open to inspection by any duly authorized representative of the secretary at any reasonable time and shall be preserved for a period of three years*.

43 P.S. §333.108 (emphasis added).[9] Employers argue that Section 8 manifests the General Assembly's intention that employees must file their civil action to recover

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[8] Added by the Act of July 14, 1977, P.L. 82.

[9] Section 8 of the Wage Collection Law states, in pertinent part, as follows:

wages within three years of the date the wages were payable, *i.e.*, before expiration of the employer's record retention obligation. This deadline governs regardless of whether the employee's civil action is filed under the Wage Collection Law, the Minimum Wage Act, or both.

Entitled "civil actions," Section 13 of the Minimum Wage Act states as follows:

> If any employe is paid by his or her employer less than the minimum wages provided by section 4 of this act or by any regulation issued thereunder, *such worker may recover in a civil action the full amount of such minimum wage less any amount actually paid to the worker by the employer*, together with costs and such reasonable attorney's fees as may be allowed by the court, and any agreement between the employer and the worker to work for less than such minimum wage shall be no defense to such action. *At the request of any employe* paid less than the minimum wage to which such employe was entitled under this act and regulations issued thereunder, *the secretary may take an assignment of such wage claim, in trust for the assigning worker and may bring any legal action necessary to collect such claim*, and the employer shall be required to pay the cost and such reasonable attorney's fees as may be allowed by the court.

43 P.S. §333.113 (emphasis added). This civil remedy has a direct parallel in the antecedent Wage Collection Law, which states, in pertinent part, as follows:

> *Every employer shall keep open to inspection by the secretary or his authorized representative, all payroll records* or other records or documents relative to the enforcement of this act. Such inspection may be made by the secretary or his authorized representative at any reasonable time. Every employer shall permit the secretary or any authorized representative to interrogate any employe in the place of employment and during work hours with respect to such records or documents.

43 P.S. §260.8 (emphasis added). Unlike the Minimum Wage Act, the Wage Collection Law does not contain a payroll preservation mandate of three years. However, both statutes require inspection of records upon demand by the Department.

> (a) *Any employe or group of employes, labor organization* or party to whom any type of wages is payable *may institute actions* provided under this act.
>
> . . . .
>
> (e) *If the secretary determines that wages due have not been paid and that such unpaid wages constitute an enforceable claim*, the secretary shall, *upon the request of the employe, labor organization or party to whom any type of wages is payable*, *take an assignment in trust, from the requesting party of such claim for wages* without being bound by any of the technical rules respecting the validity of any such assignments and *may bring any legal action necessary to collect such claim*, subject to the right by the employer to set-off or counter-claim against the assigning party. *Upon any such assignment*, the secretary shall have the power to settle and adjust any such claim to the same extent as might the assigning party.

Section 9.1(a), (e) of the Wage Collection Law, 43 P.S. §260.9a(a), (e) (emphasis added). A civil action filed under either statute includes the opportunity for reasonable attorney fees and costs.

Each statute authorizes the employee to request the Secretary of Labor and Industry to act on her behalf to pursue this civil action, and each authorizes "the secretary" to take an "assignment" of the employee's wage claim and to hold any recovery "in trust" for the employee. *Compare* Section 13 of the Minimum Wage Act, 43 P.S. §333.113, *with* Section 9.1(e) of the Wage Collection Law, 43 P.S. §260.9a(e). The wage recovery action is described in each statute as a civil or legal action. *Id*. The Minimum Wage Act contains a record retention mandate but not a statute of limitations. The Wage Collection Law contains a statute of limitations but not a record retention mandate.

The Statutory Construction Act instructs that

> (c) *When the words of the statute are not explicit*, the intention of the General Assembly may be ascertained by considering, among other matters:
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> . . . .
>
> > (5) *The former law, if any, including other statutes upon the same or similar subject.*

1 Pa. C.S. §1921(c)(5) (emphasis added). Section 9.1(g) of the Wage Collection Law, which provides a three-year statute of limitations, addresses "the same or a similar subject," *i.e.*, an employee civil action to collect wages. As evidence of its intention to employ the existing three-year statute of limitations in the Wage Collection Law for such actions, the legislature set a three-year record retention mandate in Section 8 of the Minimum Wage Act, 43 P.S. §333.108. Employers argue that, here, the "intention of the General Assembly may be ascertained" by considering the Wage Collection Law, a statute "on the same or similar subject." 1 Pa. C.S. §1921(c)(5).

The Statutory Construction Act provides other instruction relevant hereto. It states as follows:

> **Section 1932. Statutes in pari materia**
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> (a) *Statutes or parts of statutes* are in pari materia when they relate to the same persons or things or to the same class of persons or things.
>
> (b) *Statutes in pari materia shall be construed together, if possible, as one statute*.

1 Pa. C.S. §1932 (emphasis added). This mandate places no condition on its application. It is as unconditional as the plain language rule or the rule that "[e]very statute shall be construed, if possible, to give effect to all its provisions." 1 Pa. C.S.

§1921(a).[10] In short, it is a "fundamental principle that all statutes *in pari materia* . . . shall be construed concurrently whenever possible." *Nyce v. Board of Commissioners of Township of West Norriton*, 179 A. 584, 586 (Pa. 1935).

Case law precedent explains how and when the *in pari materia* rule is to be applied. In *DeForte v. Borough of Worthington*, 212 A.3d 1018 (Pa. 2019), part-time police officers filed a Section 1983 civil action[11] against the borough, challenging the termination of their employment as unconstitutional. The United States District Court held that these part-time police officers had no employment protections under either the Borough Code[12] or the Police Tenure Act (Tenure Act).[13] On appeal, the Third Circuit Court of Appeals certified the following questions of law for resolution by our Supreme Court:

> Whether, under Pennsylvania law, (1) the Pennsylvania Borough Code and the [] Tenure Act must be read *in pari materia*, such that every legally authorized police force in Pennsylvania fall[s] under the governance of one of those two state statutes, and (2) if not, whether the same test should be used to determine whether the Tenure Act's two-officer maximum and the Borough Code's three-officer minimum is satisfied.

Id. at 1022 (quoting *DeForte v. Borough of Worthington*, Nos. 17-1923 and 17-1924, 2018 WL 8868017, at *4 (3d Cir. April 19, 2018)). Our Supreme Court concluded

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[10] By contrast, ambiguity is required before the court may employ the canons set forth in Section 1921(c)(1)-(8). *Borough of Glendon v. Department of Environmental Resources*, 603 A.2d 226, 236 (Pa. Cmwlth. 1992) ("only if" a statute is unclear or ambiguous "may a court embark upon the task of ascertaining the intent of the legislature by reviewing the necessity of the act, the object to be obtained, the circumstance under which it was enacted and the mischief to be remedied") (quoting 1 Pa. C.S. §1921(c)).

[11] 42 U.S.C. §1983.

[12] 8 Pa. C.S. §§101-3501. *Formerly* 53 P.S. §§45101-48501 (repealed 2014).

[13] Act of June 15, 1951, P.L. 586, *as amended*, 53 P.S. §§811-816.

that the Borough Code and Tenure Act were *in pari materia* and, thus, the same test should be used to determine the size of a borough police force.

To that end, the Supreme Court imported the definition of "member" in the Borough Code to the Tenure Act, which lacked such a definition. The Supreme Court used the Borough Code's "normal working hours" criterion "to determine how many members a borough police force has for purposes of deciding whether the Tenure Act's two-officer maximum or the Borough Code's three-officer minimum is implicated." *DeForte*, 212 A.3d at 1026. The Supreme Court concluded that the two statutes "are broadly *in pari materia* insofar as they are intended to govern all borough police forces[.]" *Id*.

In reaching this conclusion, the Supreme Court acknowledged that not all the provisions of the two statutes were *in pari materia*. It did not matter because the *in pari materia* rule applies to "parts of statutes" and is properly applied to resolve "statutory ambiguities," such as the absence of a definition of "member" in the Tenure Act. *DeForte*, 212 A.3d at 1022 (quoting 1 Pa. C.S. §1932(a)). In short, a provision in one statute can be used to discern the meaning of another statute on the same subject, thereby disposing of a perceived ambiguity.

In *In re Three Pennsylvania Skill Amusement Devices*, 306 A.3d 432, 439 (Pa. Cmwlth. 2023) (*en banc*) (*Three Pennsylvania Skill Amusement Devices*), this Court rejected the Commonwealth's argument that the meaning of "slot

machine" as used in the Crimes Code, 18 Pa. C.S. §5513(a),[14] should be determined by using the definition of "slot machine" in Section 1103 of the Gaming Act, 4 Pa.

[14] It states:

> (a) Offense defined.--*A person is guilty of a misdemeanor of the first degree if he:*
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> (1) *intentionally or knowingly makes, assembles, sets up, maintains, sells, lends, leases, gives away, or offers for sale, loan, lease or gift*, any punch board, drawing card, *slot machine or any device to be used for gambling purposes*, except playing cards;
>
> (2) allows persons to collect and assemble for the purpose of unlawful gambling at any place under his control;
>
> (3) solicits or invites any person to visit any unlawful gambling place for the purpose of gambling; or
>
> (4) being the owner, tenant, lessee or occupant of any premises, knowingly permits or suffers the same, or any part thereof, to be used for the purpose of unlawful gambling.

18 Pa. C.S. §5513(a) (emphasis added).

C.S. §1103.[15] The Commonwealth argued that the Crimes Code and Gaming Act were *in pari materia* on the subject of "slot machine." In rejecting this argument, this Court stated that "the statutes do not relate to the same class of things: the Crimes Code regulates illegal gambling devices, and the Gaming Act regulates licensed gambling in the Commonwealth." *Three Pennsylvania Skill Amusement Devices*, 306 A.3d at 440. Accordingly, we construed the term "slot machine" by using a dictionary definition. *Id*. This Court upheld the trial court's decision to return the

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[15] Section 1103 of the Gaming Act defines "slot machine" as including:

> (i) Any mechanical, electrical or computerized contrivance, terminal, machine or other device approved by the Pennsylvania Gaming Control Board which, upon insertion of a coin, bill, ticket, token or similar object therein or upon payment of any consideration whatsoever, including the use of any electronic payment system except a credit card or debit card, is available to play or operate, the play or operation of which, whether by reason of skill or application of the element of chance or both:
>
> > (A) May deliver or entitle the person or persons playing or operating the contrivance, terminal, machine or other device to receive cash, billets, tickets, tokens or electronic credits to be exchanged for cash or to receive merchandise or anything of value whatsoever, whether the payoff is made automatically from the machine or manually.
> >
> > (B) May utilize spinning reels or video displays or both.
> >
> > (C) May or may not dispense coins, tickets or tokens to winning patrons.
> >
> > (D) May use an electronic credit system for receiving wagers and making payouts.
>
> (ii) Associated equipment necessary to conduct the operation of the contrivance, terminal, machine or other device.
>
> (iii) A skill slot machine, hybrid slot machine and the devices or associated equipment necessary to conduct the operation of a skill slot machine or hybrid slot machine.
>
> (iv) A slot machine used in a multistate wide-area progressive slot machine system and devices and associated equipment as defined by the Pennsylvania Gaming Control Board through regulations.
>
> (v) A multi-use computing device which is capable of simulating, either digitally or electronically, a slot machine.

4 Pa. C.S. §1103.

devices seized by the Commonwealth for the stated reason that they were not "slot machines" prohibited under Section 5513(a) of the Crimes Code, 18 Pa. C.S. §5513(a).

The Supreme Court reversed. It criticized this Court's application of the *in pari materia* rule as "view[ing] the Gaming Act and the Crimes Code as islands unknown to each other rather than a unified statutory scheme." *In re: Three Pennsylvania Skill Amusement Devices, et al, POM of Pennsylvania, LLC v. Commonwealth of Pennsylvania, Department of Revenue, and City of Philadelphia*, 358 A.3d 385, 410 (Pa. 2026). It explained that illegal gambling prohibited under the Crimes Code and licensed gambling regulated under the Gaming Act are "two sides of the same coin." *Id*. at 411. Thus, the two statutes work in tandem to identify the scope of lawful gambling activities particularly as it concerns the lawful operation of slot machines.[16] *Id*.

In support, the Supreme Court noted that Section 5513(e.1) of the Crimes Code provides a carveout for activities that are "lawfully conducted" under other statutory authorities such as the Gaming Act. 18 Pa. C.S. §5513(e.1). Likewise, the Gaming Act repealed Section 5513(a), but only insofar as it is inconsistent with the Gaming Act. 4 Pa. C.S. §1903.[17]

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[16] In this regard, the Supreme Court opined that this is "not even truly an instance of using the *in pari materia* rule as a canon of statutory construction. Rather, it is simply applying the plain language of the statutes." *Three Pennsylvania Skill Amusement Devices*, 358 A.3d at 412. In her concurring opinion, Justice Donahue noted that the Court, "by its own admission, is interpreting Section 5513 [of the Crimes Code] and the Gaming Act 'as one statute.'" *Three Pennsylvania Skill Amusement Devices*, 358 A.3d at 434, n.10 (Donahue, J., concurring).

[17] This cross-reference was necessary in order to ensure "that activities 'lawfully conducted' under the Gaming Act are not unlawful under Section 5513(a)[.]" *Three Pennsylvania Skill Amusement Devices*, 358 A.3d at 392. Here, a cross-reference is unnecessary, because the two statutes operate together, allowing an employee to bring a claim for unpaid wages under both the Minimum Wage Act and the Wage Collection Law. *See By the Rockies, LLC v. Perez*, 575 P.3d 445, 450 (Co.

Here, Section 2.1 of the Wage Collection Law and Section 3 of the Minimum Wage Act relate to the same "class of persons," *i.e.*, the "employer," 43 P.S. §§260.2a, 333.103, and the "employes." 43 P.S. §§260.9a, 333.113. They relate to the same class of "thing," which is the recovery of unpaid wages.[18] The two statutes operate as a unified scheme and must be read harmoniously as one statute. *See Commonwealth v. Leonhart*, 517 A.2d 1342, 1344 (Pa. Super. 1986) ("Statutes in a scheme covering the same subject matter should be construed, whenever possible, as one harmonious component of the entire statutory structure.").

Sidestepping the close alignment of the Wage Collection Law and the Minimum Wage Act, the Department argues that they are not *in pari materia* by taking two approaches. First, it identifies provisions where the two statutes diverge. Second, it argues that there should be a different deadline for an employee civil action filed under the Minimum Wage Act. Neither approach withstands close scrutiny.

The differences in the statutes pointed out by the Department are several. The Wage Collection Law authorizes an employee or a labor organization

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2025) (explaining that statutes that "deal with the same subject" must be construed to "apply to each other, without having to incorporate each provision by express reference to the other").

The dissent asserts that "while the [Pennsylvania] Minimum Wage Act and Wage Collection Law generally both relate to wages, the two address distinct and differing topics and serve *different* functions." *Commonwealth Department of Labor and Industry, et al. v. Accuserv Pharmacy, et al.* (Pa. Cmwlth., No. 1280 C.D. 2024, filed October 21, 2026) (Wallace J., dissenting), slip op. at 7 (emphasis in original). Stated otherwise, the Wage Collection Law protects the wages of all employees, while the Minimum Wage Act protects the wages of a subset of that group, *i.e.*, those compensated according to the statutory wage floor. However, the relevant "function" in each statute is the same: the creation of a civil action by which an employee can recover unpaid wages, whether based upon an employment agreement or upon a statutory table. The *in pari materia* rule applies to "statutes or parts of statutes." 1 Pa. C.S. §1932(a).

[18] Wages are defined as "all earnings of an employe" or "compensation due to any employe by reason of his or her employment[.]" 43 P.S. §§260.2a, 333.103.

to initiate a civil action, but the Minimum Wage Act does not mention an employee organization. *Contrast* Section 9.1 of the Wage Collection Law, 43 P.S. §260.9a, *with* Section 13 of the Minimum Wage Act, 43 P.S. §333.113. Civil penalties are authorized by the Wage Collection Law, but not by the Minimum Wage Act. *See* Section 9.1-10 of the Wage Collection Law, 43 P.S. §§260.9a-10. Instead, Section 12 of the Minimum Wage Act provides for criminal sanctions, including fines and imprisonment up to 60 days. 43 P.S. §333.112. The Wage Collection Law covers all wages, no matter the method of calculation, owed to any employee, even executives or professionals.[19] By contrast, the Minimum Wage Act protects workers at the lower end of the wage scale. These differences, however, do not affect the applicability of the *in pari materia* rule.

First, this appeal does not concern the enforcement mechanisms in the two statutes where the Secretary of Labor and Industry acts in a sovereign capacity. For example, the Secretary can pursue civil penalties under the Wage Collection Law[20] or criminal penalties under the Minimum Wage Act. Sanctions that only the Commonwealth can pursue are not relevant to the issue here, *i.e.*, the employee's private civil action to recover unpaid wages. *See DeForte*, 212 A.3d at 1022 (quoting 1 Pa. C.S. §1932(a)) (noting that the *in pari materia* doctrine applies to

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[19] The Minimum Wage Act specifies the methodology for calculating the minimum hourly wage an employer is required to pay. For example, a minimum "wage" may include "the reasonable cost, as determined by the secretary, to the employer for furnishing such employe with board, lodging, or other facilities, if such board, lodging, or other facilities are customarily furnished by such employer to his or her employes[.]" Section 3 of the Minimum Wage Act, 43 P.S. §333.103.

[20] Notably, the statute of limitations in Section 9.1(g) of the Wage Collection Law is limited to employee actions "for the collection of wages." 43 P.S. §260.9a. It has no application to enforcement actions brought by the Secretary acting in her sovereign capacity to collect, for example, civil penalties.

"parts of statutes"). Rather, this appeal concerns only an employee's action to recover unpaid wages, for which there are no differences between the two statutes.

Second, the fact that a "labor organization" is not specified in Section 13 of the Minimum Wage Act is of no moment. The collective bargaining services of a labor organization are not needed to effectuate wage amounts mandated by statute. The omission of "labor organization" from Section 13 of the Minimum Wage Act was a practical decision that has no bearing on the statute of limitations question.

Third, the Department emphasizes that the Minimum Wage Act protects employees from wages that are "unreasonably low and not fairly commensurate with the value of the services rendered." Section 1 of the Minimum Wage Act, 43 P.S. §333.101.[21] By contrast, the Wage Collection Law ensures the payment of all wages, even the excessive wages that may be owed to a corporate executive. In this vein, the Department contends that a violation of the Wage

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[21] Section 1 of the Minimum Wage Act states as follows:

> Employes are employed in some occupations in the Commonwealth of Pennsylvania for wages unreasonably low and not fairly commensurate with the value of the services rendered. Such a condition is contrary to public interest and public policy commands its regulation. Employes employed in such occupations are not as a class on a level of equality in bargaining with their employers in regard to minimum fair wage standards, and "freedom of contract" as applied to their relations with their employers is illusory. Judged by any reasonable standard, wages in such occupations are often found to bear no relation to the fair value of the services rendered. In the absence of effective minimum fair wage rates for employes, the depression of wages by some employers constitutes a serious form of unfair competition against other employers, reduces the purchasing power of the workers and threatens the stability of the economy. The evils of unreasonable and unfair wages as they affect some employes employed in the Commonwealth of Pennsylvania are such as to render imperative the exercise of the police power of the Commonwealth for the protection of industry and of the employes employed therein and of the public interest of the community at large.

43 P.S. §333.101.

Collection Law will be discovered promptly because "workers know fairly immediately whether they have been paid on time" or whether the paycheck deductions were proper. Department Brief at 19. A violation of the Minimum Wage Act is "less likely to be found quickly" because it requires "a more nuanced analysis of whether the amount paid is proper versus whether a worker was paid at all." *Id*.

We reject the Department's assumption that a violation of a wage agreement is sooner discovered than a violation of the Minimum Wage Act. The calculation of any wage can be nuanced, regardless of whether based upon a statutory table, a handshake, or a written agreement. Oddly, the Department's argument appears to assume the three-year statute of limitations cannot be tolled. However, it has been held that an employer's failure to post the requirements of the Minimum Wage Act in the workplace, as required in Section 8,[22] tolls the three-year statute of limitations. *Friedrich*, 833 F. Supp. at 477-78.

The central problem with the Department's contention that minimum wage employees need more than three years to file their action is that it invokes the "spirit" of the law.[23] However, the "letter" of a statute is "not to be disregarded under the pretext of pursuing its spirit." 1 Pa. C.S. §1921(b). *See also Three Pennsylvania Skill Amusement Devices*, 358 A.3d at 410. Here, the letter of the

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[22] It states, in relevant part, as follows:

> Every employer subject to this act shall keep a summary of this act and any regulations issued thereunder applicable to him or her, posted in a conspicuous place where employes normally pass and can read it.

43 P.S. §333.108.

[23] However, the claim that more than three years is needed to discover a claim is belied by other minimum wage statutory enactments. For example, the Illinois statute imposes a three-year statute of limitations upon civil actions filed under Section 12(a) of the Illinois minimum wage law, 820 Ill. Comp. Stat. Ann. 105/12(a), *i.e.*, the equivalent of Section 13 of Pennsylvania's Minimum Wage Act. The federal minimum wage law provides a two-year statute of limitations. 29 U.S.C. §255(a).

Minimum Wage Act includes the three-year record retention mandate in Section 8, which conforms to the three-year statute of limitations in the Wage Collection Law. This legislative choice was neither arbitrary nor coincidental but deliberate, and the General Assembly has instructed that "every statute shall be construed, if possible, to give effect to all its provisions." 1 Pa C.S. §1921(a). The Department gives zero effect to Section 8 of the Minimum Wage Act.

Also lost in the Department's argument is the longstanding state and federal precedent of employee wage collection actions being filed under both statutes.[24] In *Lugo*, 967 A.2d 963, the Superior Court held, specifically, that an employee's action to collect unpaid wages "may plead causes of action under the [Minimum Wage Act], the [Wage Collection Law], and breach of contract, in the alternative with a cause of action under a theory of unjust enrichment." *Id*. at 970.[25]

The Wage Collection Law and the Minimum Wage Act each authorize an employee to file a civil action to collect wages owed and to request the Secretary of Labor and Industry to assist in such collections on their behalf. As such, the intention of the General Assembly with respect to the deadline for filing a civil action under the Minimum Wage Act "may be ascertained by considering" the Wage Collection Law. 1 Pa. C.S. §1921(c)(5). Further, Section 9 of the Wage Collection Law and Section 13 of the Minimum Wage Act are *in pari materia* and can be read together as a single statute. Indeed, they must be read together unless it is impossible to do so. The Department has not identified any impediment, let alone an impossibility.

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[24] This may explain why the legislature has not amended the Minimum Wage Act to provide an explicit three-year statute of limitations.

[25] Superior Court decisions offer persuasive precedent when they address analogous issues. *Pioneer Construction Company, Inc. v. Insight Pharmaceuticals*, 338 A.3d 234, 252 n.28 (Pa. Cmwlth. 2025).

The statute of limitations in the Wage Collection Law and the record retention mandate in the Minimum Wage Act establish a three-year deadline for an employee civil action to collect wages owed for overtime work.[26] Because the two statutes relate to the same "class of persons" and "things," they "*shall be construed together*, if possible, as one statute." 1 Pa. C.S. §1932 (emphasis added). This is the only way to give effect to the three-year record retention mandate in Section 8 of the Minimum Wage Act. 1 Pa. C.S. §1921(a) ("Every statute shall be construed, if possible, to give effect to all its provisions."). Consistent with the mandates of the Statutory Construction Act of 1972, we hold that the statute of limitations for a "civil action" under Section 13 of the Minimum Wage Act is three years.

II. Six-Year Statute of Limitations

In the interest of completeness, we address the trial court's application of the Judicial Code's residual six-year statute of limitations to wage recovery actions filed under the Minimum Wage Act. Essentially, the trial court applied the *in pari materia* rule by reading the Minimum Wage Act together with the Judicial Code, instead of reading it together with the Wage Collection Law. In *By the Rockies, LLC v. Perez*, 575 P.3d 445 (Co. 2025) (*Perez*), the Colorado Supreme Court held that the two-year statute of limitations in Colorado's Wage Claim Act, §8-4-122, C.R.S. (2024), applied to employee claims for unpaid wages filed under

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[26] In so holding, we do not rely on the federal district court decisions cited by Employers that have consistently, since 1993, applied the three-year statute of limitations in the Wage Collection Law to actions filed under the Minimum Wage Act. *Cerutti*, 777 F. Supp. 2d 920; *Gonzalez*, 2010 WL 1813487; *Walker*, 2001 WL 770804; *Caucci*, 153 F. Supp. 2d 605; and *Friedrich*, 833 F. Supp. 470. Nevertheless, this history serves as a rejoinder to the Department's argument that the General Assembly has not amended the Minimum Wage Act to add a three-year statute of limitations. Such an amendment would be redundant and unnecessary given the federal decisional law on the matter. Further, Pennsylvania decisional law has treated minimum wage collection actions as a subset of claims under the Wage Collection Law. *See*, *e.g.*, *Lugo*, 967 A.2d 963.

the Colorado Minimum Wage Act, §8-6-102, C.R.S. 2024, and not the 6-year limitation period for debt collection actions set forth in Colorado's statute on "Courts and Court Procedure").[27]

We begin with a review of Chapter 55 of the Judicial Code, entitled "Limitation of Time," which establishes limitation periods for judicial proceedings. Subchapter B of Chapter 55, entitled "Civil Actions and Proceedings," sets limitations that range from 6 months to 21 years, depending on the nature of the civil action. 42 Pa. C.S. §§5522-30. Section 5527(b) of the Judicial Code also provides a "catch-all" statute of limitations for civil actions; it states:

> (b) Other civil action or proceeding.--*Any civil action or proceeding which is neither subject to another limitation specified in this subchapter* nor excluded from the application of a period of limitation by section 5531 (relating to no limitation) *must be commenced within six years*.

42 Pa. C.S. §5527(b) (emphasis added).

The six-year limitation is triggered only where the civil action is not "subject to another limitation" specified in Subchapter B of Chapter 55. Accordingly, the court must consider the nature of a civil action to determine the appropriate statute of limitations. For example, in *Casner v. American Federation*

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[27] Using the *in pari materia* rule, the Colorado Supreme Court reasoned that where two statutes may provide the appropriate statute of limitations, "*the more specific of two applicable statutes should be applied*." *Perez*, 575 P.3d at 450 (emphasis added). Accordingly, the court rejected the relevant provision in the statute on "Courts and Court Procedure" because it was a general provision that applied to a variety of debt collection actions. Instead, the court used the relevant provision in the Wage Claim Act to establish the statute of limitations for employee wage claims filed under Colorado's Minimum Wage Act. The Court explained, *inter alia*, that "the General Assembly intends various parts of a comprehensive scheme to be consistent and apply to each other without having to incorporate each provision by express reference to the other." *Id*. A "harmonious" legislative scheme required that claims brought under either statute be governed by the same statute of limitations. Any other result would be "illogical." *Perez*, 575 P.3d at 452.

of State, County and Municipal Employees, 658 A.2d 865 (Pa. Cmwlth. 1995), this Court considered the appropriate statute of limitations to apply to an action brought by union members against their union for breach of the duty of fair representation. Because a legal malpractice action provided "the closest analogy" to their action, we applied the two-year statute of limitations in the Judicial Code, rejecting the plaintiff's argument in support of the "catch-all" statute of limitations in Section 5527(b). *Casner*, 658 A.2d at 870.

Here, the trial court reasoned that the "catch-all" six-year statute of limitations applied to the Department's amended complaint because "an explicit statute of limitations" was not stated in the Minimum Wage Act. Trial Court Order, 6/27/2024, at 4. The trial court made no effort to determine whether a wage recovery action under the Minimum Wage Act had a "close analogy" to one of the civil actions for which a statute of limitations is expressly provided in Subchapter B of Chapter 55. This was error, as established by our Supreme Court in *Ash*, 932 A.2d 877.

In *Ash*, the plaintiffs filed a breach of contract action against their insurers for not indemnifying them in accordance with the terms of their policies. The plaintiffs then sought permission to amend their complaint to include a count under Pennsylvania's bad faith insurance statute, 42 Pa. C.S. §8371.[28] The common

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[28] It states:

> In an action arising under an insurance policy, if the court finds that the insurer has acted in bad faith toward the insured, the court may take all of the following actions:
>
> (1) Award interest on the amount of the claim from the date the claim was made by the insured in an amount equal to the prime rate of interest plus 3%.
>
> (2) Award punitive damages against the insurer.
>
> (3) Assess court costs and attorneys fees against the insurer

42 Pa. C.S. §8371. The insurance bad faith statute is the only provision in Subchapter G, entitled "Special Damages," in the Judicial Code.

pleas court denied the plaintiffs' motion to amend for untimeliness, holding that the bad faith insurance statute was subject to the two-year statute of limitations under 42 Pa C.S. §5524(7).[29] The Supreme Court agreed, and its analysis is directly relevant here.

First, the Supreme Court identified the task as one of statutory construction because the bad faith insurance statute lacked a statute of limitations. Some courts had treated the bad faith claim as akin to a tort and, thus, subject to the two-year statute of limitations under 42 Pa. C.S. §5524. Other courts, noting that a bad faith insurance claim can sound in either tort or contract (which is subject to the four-year statute of limitations under 42 Pa. C.S. §5525), employed the "catch-all" six-year statute of limitations in 42 Pa. C.S. §5527(b). The Supreme Court rejected the latter approach, stating that "[g]iven the options of two or four years, it does not strike us as a reasonable reading to add the two periods together." *Ash*, 932 A.2d at 881 (quoting *Haugh v. Allstate Insurance Company*, 322 F.3d 227, 235 n.13 (3d Cir. 2003)).

Next, the Supreme Court considered the choice between a two-year tort limitation and a four-year contract limitation. The Supreme Court acknowledged that an insurer has a "contractual duty to act in good faith" to its insured and that the bad faith statute is triggered "by an action arising under an insurance policy[,]" *i.e.*,

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[29] It states:

> The following actions and proceedings must be commenced within two years:
>
> . . . .
>
> > (7) Any other action or proceeding to recover damages for injury to person or property which is founded on negligent, intentional, or otherwise tortious conduct or any other action or proceeding sounding in trespass, including deceit or fraud, except an action or proceeding subject to another limitation specified in this subchapter.

42 Pa C.S. §5524(7).

a contract action. *Ash*, 932 A.2d at 884 (quotation omitted). Nevertheless, it concluded, in the end, that the bad faith insurance statute was "more akin to a tort action than a contract action." *Id*. at 882 (citing 42 Pa. C.S. §8371). Section 8371 authorized punitive damages, which are not available in a contract action. *Id*. Further, the duty created in Section 8371 was "one imposed by law as a matter of social policy, rather than one imposed by mutual consensus, and an action to recover damages for a breach of that duty derives primarily from the law of torts." *Ash*, 932 A.2d at 885.[30]

Also relevant to this appeal is the Supreme Court's decision in *Ash* to reject the plaintiffs' invitation to employ the rationale in *Gabriel*, 534 A.2d 488, to support the six-year catch-all statute of limitations. *Ash*, 932 A.2d at 881-82. The Supreme Court explained that the bad faith insurance statute was narrow in its scope, concerning only "the manner by which an insurer discharge[s] its obligation of defense and indemnification in the third[-]party claim context or its obligation to pay for a loss in the first[-]party claim context." *Id.* at 882 (quoting *Toy v. Metropolitan Life Insurance Company*, 928 A.2d 186, 199 (Pa. 2007)). By contrast, the Consumer Protection Law concerned an "array of practices which might be analogized to passing off, misappropriation, trademark infringement, disparagement, false

[30] The dissent concludes that the catch-all six-year statute of limitations in the Judicial Code applies to employee wage claims filed under the Minimum Wage Act because it is "consistent with the broad, stated purpose of the Minimum Wage Act[.]" *Accuserv Pharmacy* (Pa. Cmwlth., No. 1280 C.D. 2024, filed October 21, 2026) (Wallace J., dissenting), slip op. at 7. Respectfully, the purpose of a statute is not a relevant inquiry. Rather, the relevant inquiry requires a determination that there is no analogous civil action for which a statute of limitations is provided in Chapter 55 of the Judicial Code before turning to the catch-all statute of limitations. Here, as in *Ash*, 932 A.2d at 884-885, an employee claim under the Minimum Wage Act is analogous to a tort action (because it enforces a social duty), and it is analogous to a contract action (because it enforces a contractual duty). The existence of two analogies, however, does not support application of the catch-all statute of limitations, as held by our Supreme Court. *Ash*, 932 A.2d at 881.

advertising, fraud, breach of contract, and breach of warranty." *Ash*, 932 A.2d at 881 (quoting *Gabriel*, 534 A.2d at 494). Thus, *Gabriel* was inapposite.

Likewise, here, we are concerned with a narrow and discrete civil action by which an employee can collect wages owed by her employer. Section 13 of the Minimum Wage Act does not authorize a range of civil actions, as does the Consumer Protection Law.

Gabriel concerned the civil actions brought by individual consumers, not the enforcement actions that can be initiated only by the government. For example, Section 8 of the Consumer Protection Law authorizes civil penalties and injunctions that can be pursued by the "Attorney General or appropriate District Attorney, *acting in the name of the Commonwealth of Pennsylvania*[.]" 73 P.S. §201-8 (emphasis added). *Gabriel* did not address, or impose, a deadline on the pursuit of sanctions that can be pursued only in the name of the Commonwealth.[31]

To summarize, the possibility that a private civil action can be analogized to more than one limitation period listed in Subchapter B of Chapter 55 does not trigger the six-year, "catch-all" statute of limitations in Section 5527(b). *Ash* specifically declined to use the "catch-all" statute of limitations in that instance.

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[31] The doctrine of *nullum tempus*, or "time does not run against the king," derives from "the public policy that the passage of time should not impede the Commonwealth's obligation as a plaintiff to preserve public rights." *Township of Indiana v. Acquisitions & Mergers, Inc*., 770 A.2d 364, 371 (Pa. Cmwlth. 2001) (quoting *Department of Transportation v. J.W. Bishop & Company*, 439 A.2d 101, 102 (Pa. 1981)). This was the logic followed in *Reinke*, 746 N.E.2d at 16 (holding that action by the Illinois Director of Labor to enforce the Illinois minimum wage statute on behalf of "the general public" was not subject to statute of limitations).

Rather, the Supreme Court concluded that it was incumbent on the court to choose the most appropriate analogy.[32]

The Department does not defend the trial court's rationale for applying the catch-all limitation in Section 5527(b) of the Judicial Code. It suggests, instead, that the court's order can be affirmed on other grounds. As did the plaintiffs in *Ash*, 932 A.2d 877, the Department relies on *Gabriel*, 534 A.2d 488, for the proposition that the six-year statute of limitations should apply. Noting the statement in *Gabriel* that the "catch-all" statute of limitations would "effectuate the broad remedial policies of the legislature[,]" *id*. at 496, the Department argues that a remedial statute should always be governed by the "catch-all" statute of limitations.

The Department's argument overlooks the *Gabriel* court's detailed analysis of the diverse practices actionable under the Consumer Protection Law, which made the statute "*sui generis* [in] nature." *Gabriel*, 534 A.2d at 494. In this context, the Superior Court concluded that a "uniform" six-year statute of limitations should apply to all private actions filed under the Consumer Protection Law. *Gabriel* did not turn on the remedial nature of that statute but, rather, on its "*sui generis*" nature. We reject the Department's argument that *Gabriel* provides an alternative basis to affirm the trial court's decision to apply the six-year statute of limitations in the Judicial Code.

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[32] Here, it could be argued that under *Ash*, the appropriate analogy for a civil action filed under the Minimum Wage Act is a two-year tort limitation because the minimum wage levels and overtime requirements are duties "imposed by law as a matter of social policy, rather than one imposed by mutual consensus[.]" *Ash*, 932 A.2d at 885. Given the precedent of *Lugo*, 967 A.2d at 969, however, the better construction is that the Minimum Wage Act supplies "the meeting of the minds" on the terms of the employment agreement. As such, it is more akin to a contract action. Further, punitive damages are not provided in Section 13 of the Minimum Wage Act.

However, as established in *Perez*, 575 P.3d 445, the Wage Collection Law, not the Judicial Code, is the more relevant statute to read *in pari materia* with the Minimum Wage Act.

The amended complaint presents an action to collect wages that arose from an employment agreement, *i.e.*, a type of contract. In *Lugo*, 967 A.2d 963, a group of employees sought to recover unpaid wages for the time they spent donning, doffing, and sanitizing their protective gear that was required by their employment processing chickens. Their complaint presented four causes of action: (1) a claim under the Minimum Wage Act; (2) a claim under the Wage Collection Law; (3) a breach of contract claim; and (4) unjust enrichment. The complaint did not allege that the employer promised to pay the employees for the time they spent donning, doffing, and sanitizing their protective gear; rather, the employer merely promised that "they would be paid for all hours worked." *Id*. at 965 (quotation omitted). The common pleas court sustained the employer's preliminary objection in the nature of a demurrer to all four counts.

The Superior Court reversed, holding that the employees stated a claim under the Wage Collection Law, Minimum Wage Act, and for breach of contract. It concluded that the Minimum Wage Act supported the employees' position that "all hours worked" included the time they spent donning, doffing, and sanitizing their protective gear and, thus, the employees stated a breach of contract claim. Rejecting the employer's argument that there was no meeting of the minds because the agreement to pay for "hours worked" was ambiguous, the Superior Court held that "the regulations supporting the [Minimum Wage Act] supply the meeting of the minds because they set firm the meaning of 'hours worked.'" *Lugo*, 967 A.2d at 969. *See also Empire Sanitary Landfill, Inc. v. Department of Environmental Resources*, 684 A.2d 1047, 1059 (Pa. 1996) ("The laws that are in force at the time the parties enter into a contract are merged with the other obligations that are specifically set forth in the agreement.").

The trial court erred in applying the "catch-all" six-year statute of limitations in the Judicial Code to the amended complaint without examining the nature of the claim pursued, as our Supreme Court has directed in *Ash*, 932 A.2d 877. In *Perez*, the Colorado Supreme Court observed that applying a six-year statute of limitations in an action to recover minimum wages would mean that a plaintiff could "reach back only two years for wage claims under the Wage Claim Act but six years for minimum wage claims under the Minimum Wage Act, which would be illogical." *Perez*, 575 P.3d at 452. Here, the trial court ordered this very illogical result and erred in reading the Judicial Code together with the Minimum Wage Act, instead of using the more specific, and apt, statute, *i.e.*, the Wage Collection Law.

Conclusion

We hold that the three-year statute of limitations in the Wage Collection Law applied to the Department's amended complaint filed against Employers under the Minimum Wage Act. The wage recovery actions authorized in the two companion statutes relate to "the same or similar subjects[]" and "to the same class of persons or things." 1 Pa. C.S. §§1921(c)(5), 1932(a). As such, the two statutes can, and must, be construed together as one statute. *Id*. We further hold the trial court erred in applying the residual, or "catch-all," statute of limitations to the Department's amended complaint without inquiring into the nature of the claims presented therein. We reject the contention that a statute's remedial nature, in itself, triggers the "catch-all" statute of limitations in Subchapter B of Chapter 55 of the Judicial Code.

For these reasons, we reverse the trial court's order of June 27, 2024, denying Employer's motion for judgment on the pleadings.

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MARY HANNAH LEAVITT, President Judge Emerita

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Commonwealth Department of Labor and Industry, Bureau of Labor Law Compliance o/b/o Baranya Andrews, Tara Busato, Ryan Churchray, Wendy Chambers, Taylor Cline, Sarah Doyle, Gina Karafa, William Mazza, Amberly Mihm, Ashley Olwell, Glenn Page, Brooke Rainey, Michelle Relich, Elizabeth Sexton, Stephen Shadid, Harmonie Sites, Iris Stewart, Stacy True and Judy West	:	
v.	:	No. 1280 C.D. 2024
Accuserv Pharmacy, Inc., North Huntingdon Medical, Inc., and Marvin Sheffler, individually, Appellants	:	

O R D E R

AND NOW, this 21st day of October, 2026, the order of the Court of Common Pleas of Westmoreland County, dated June 27, 2024, in the above-captioned matter, is REVERSED.

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MARY HANNAH LEAVITT, President Judge Emerita

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Commonwealth Department of Labor and Industry, Bureau of Labor Law Compliance o/b/o Baranya Andrews, Tara Busato, Ryan Churchray, Wendy Chambers, Taylor Cline, Sarah Doyle, Gina Karafa, William Mazza, Amberly Mihm, Ashley Olwell, Glenn Page, Brooke Rainey, Michelle Relich, Elizabeth Sexton, Stephen Shadid, Harmonie Sites, Iris Stewart, Stacy True, and Judy West	:	
	:	No. 1280 C.D. 2024
v.	:	Argued: November 6, 2025
Accuserv Pharmacy, Inc., North Huntingdon Medical, Inc., and Marvin Sheffler, individually, Appellants	:	

BEFORE: HONORABLE CHRISTINE FIZZANO CANNON, Judge
HONORABLE STACY WALLACE, Judge
HONORABLE MARY HANNAH LEAVITT, Senior Judge

DISSENTING OPINION
BY JUDGE WALLACE FILED: October 21, 2026

Respectfully, I disagree with the Majority's application of the Wage Payment and Collection Law's (Wage Collection Law)[1] three-year statute of limitations to claims under the Minimum Wage Act of 1968 (Minimum Wage Act).[2] While I

[1] Act of July 14, 1961, P.L. 637, *as amended*, 43 P.S. §§ 260.1-.13, 260.45.
[2] Act of January 17, 1968, P.L. 11, *as amended*, 43 P.S. §§ 333.101-.115.

commend the Majority for recognizing the nonprecedential and unpersuasive nature of prior federal court decisions, *Com. Dep't of Lab. and Indus. v. Accuserv Pharmacy, Inc.* (Pa. Cmwlth., No. 1280 C.D. 2024, filed Oct. 21, 2026), slip op. at 23, n.25 (Majority Op.), I do not agree that the Minimum Wage Act is ambiguous. The Majority takes the position that it does not hold that the Minimum Wage Act is ambiguous;[3] however, by applying an *in pari materia* analysis, it necessarily means the Majority presumes the Minimum Wage Act is ambiguous. We don't reach *in pari materia* without ambiguity. Moreover, I believe that principles of statutory construction compel deference to the General Assembly's intentional omission of a statute of limitations. Because I would affirm the trial court's application of the Judicial Code's residual six-year statute of limitations,[4] I dissent.

Preliminarily, I disagree there is any ambiguity in the Minimum Wage Act. The Majority posits the *in pari materia* mandate applies to all statutes, whether or not there is ambiguity or uncertainty about the intention of the General Assembly. *Id.* at 13. In doing so, the Majority distinguishes between *in pari materia* and other canons of statutory construction found in 1 Pa.C.S. § 1921(c)(1)-(8). *Id.* at 13 n.9. Specifically, the Majority advances the theory that the latter require ambiguity, but the former does not, noting, "it is a 'fundamental principle that all statutes *in pari materia* . . . shall be construed concurrently whenever possible.'" *Id.* at 13-14 (quoting *Nyce v. Bd. of Commissioners of Twp. of W. Norriton*, 179 A. 584, 586 (Pa. 1935)). Caselaw indicates otherwise.

In *In re Three Pennsylvania Skill Amusement Devices*, we specifically deemed ambiguity a prerequisite prior to an *in pari materia* analysis:

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[3] Majority Op. at 13 n.9.

[4] *See* 42 Pa.C.S. § 5527(b).

> Statutes are *in pari materia* "when they relate to the same persons or things or to the same class of persons or things." *See* 1 Pa.C.S. § 1932(a). However, "the rule requiring statutes *in pari materia* to be construed together is only a rule of construction to be applied as an aid in determining the meaning of a doubtful statute, and **[it] cannot be invoked where the language of a statute is clear and unambiguous**." *Goodwin v. Goodwin*, 280 A.3d 937, 948 n.7 (Pa. 2022) (citing *In re McFarland's Est.*, 377 Pa. 290, 105 A.2d 92, 95-96 (1954)).

306 A.3d 432, 439 (Pa. Cmwlth. 2023) (emphasis added), *rev'd*, 358 A.3d 385 (Pa. 2026).

This legal tenet similarly appears in *Oliver v. City of Pittsburgh*, wherein the Supreme Court analyzed:

> Turning to Act 44's impact in the [Heart and Lung Act] setting, in statutory interpretation, our task is to discern the intent of the General Assembly, with the foremost indication being the statute's plain language. *See* 1 Pa.C.S. § 1921(a)-(b). Relatedly, it is well established that resort to the rules of statutory construction is to be made only when there is an ambiguity in the provision.
>
> Here, as the common pleas court aptly explained, Section 25(b) of Act 44 is unambiguous in its straightforward application to "benefits under the Workers' Compensation Act." 75 Pa.C.S. § 1720. Thus, there is no need to resort to rules of statutory construction – **including an *in pari materia* reading of the enactments**. *Accord O'Rourke*, 566 Pa. at 172-73, 778 A.2d at 1201 (stating the general proposition that, when the language of a statute is clear, courts do not consult the rules of statutory construction. *See generally*, Am.Jur.2d *Statutes* § 103 ("[A]s in the case of all other rules of statutory construction, the necessity of applying the rule as to the construction of statutes in pari materia exists only where the terms of the statute to be construed are ambiguous").
>
> The City observes, quite reasonably, that this Court has not always specifically limited the application of *in pari materia* construction to ambiguous statutes. *See* Brief for Appellee at 13 n.8. The opinion cited by the City, however, is distinguishable, as it is one in which the Court sought to fill what it perceived to be a procedural void in a statutory

> scheme. *See State Ethics Comm'n v. Cresson*, 528 Pa. 339, 344, 597 A.2d 1146, 1149 (1991) (enforcing a filing deadline under the Election Code against an effort by the State Ethics Commission to enforce the Ethics Act). Moreover, the fact that some decisions of the Court apply loose language cannot mean that the Court must always do so going forward, as this would institutionalize an untenable slippage in the law. *Accord Schering-Plough Healthcare Prods., Inc. v. Schwarz Pharma., Inc.*, 586 F.3d 500, 512 (7th Cir. 2009) (explaining that "uncritical generalization is a path to error" and that "[o]ne form of uncritical generalization . . . is reading general language literally.").

11 A.3d 960, 965-66 (Pa. 2011) (some internal citations omitted and emphasis added). Thus, I disagree with the Majority's blanket statement regarding the applicability of the *in pari materia* rule to all statutes.

As the Majority acknowledges, the Minimum Wage Act simply lacks a statute of limitations. *See* Majority Op. at 12. Here, the Department of Labor and Industry (Department) solely advanced claims under the Minimum Wage Act, predicated upon Accuserv Pharmacy, Inc.'s, North Huntingdon Medical, Inc.'s and Marvin Sheffler's (collectively, Employers) alleged failure to pay overtime. Trial Ct. Op. at 2. While I do not dispute the Majority's reasoning that *DeForte v. Borough of Washington*, 212 A.3d 1018 (Pa. 2019), extends application of *in pari materia* to "parts of statutes," Majority Op. at 14-15, I disagree as to employing a *DeForte* analysis in this case to resolve a perceived ambiguity. An omission does not always equate with ambiguity.

As aptly explained by the Majority, the *DeForte* Court utilized the definition of "member" from the Borough Code[5] to define the same term in the Police Tenure Act.[6] *Id.* at 14. However, I do not agree with extending *DeForte* beyond a definitional analysis to a statute of limitations analysis, especially in the absence of

[5] 8 Pa.C.S. §§ 101-3501.

[6] Act of June 15, 1951, P.L. 586, *as amended*, 53 P.S. §§ 811-16.

controlling authority. *See Pignetti v. Dep't of Transp.*, 334 A.3d 250, 258-59 (Pa. 2025) (when we construe statutes, one guiding principle is that "we should not insert words into [a statute] that are plainly not there"); *Sivick v. State Ethics Comm'n*, 238 A.3d 1250, 1264 (Pa. 2020) (where it appears a matter may have been intentionally omitted, we should not add language to cover the intentional omission); *In re Amazon.com, Inc.*, 255 A.3d 191, 201-02 (Pa. 2021) (acknowledging the General Assembly has amended the Minimum Wage Act six times since its 1968 enactment, without adopting federal compensable time standards by reference, and thus, determined that it was not appropriate to add them judicially).[7]

Regarding the Majority's reference to our Supreme Court's recent decision in *In re: Three Pennsylvania Skill Amusement Devices*, 358 A.3d 385 (Pa. 2026), the Majority is correct: Our Supreme Court opined the case of *Three Pennsylvania Skill Amusement Devices* is **"not even truly an instance of using the *in pari materia* rule as a canon of statutory construction. Rather, it is simply applying the plain language of the statutes.**" Majority Op. at 17 n. 15 (quoting *Three Pennsylvania Skill Amusement Devices*, 358 A.3d at 412) (emphasis added). The Supreme Court reached this conclusion "given the express cross-referencing" in the Crimes Code[8] and the Gaming Act.[9] *Three Pennsylvania Skill Amusement Devices*, 358 A.3d at 411. Because this "express cross-referencing" is not true of the Minimum Wage Act and the Wage Collection Law, I do not believe the *Three Pennsylvania Skill Amusement Devices* analysis can extend to the present matter. In taking this

[7] Similarly, the Department has promulgated regulations under the Minimum Wage Act, beginning in 1977, which have never referenced a three-year statute of limitations. *See* 34 Pa. Code Chapter 231.

[8] 18 Pa.C.S. § 5513(a).

[9] Pennsylvania Race Horse Development and Gaming Act, 4 Pa.C.S. §§ 1104-1904 ("Gaming Act").

position, I emphasize our Supreme Court's admonition that "**[i]f interested parties find the application of the General Assembly's laws to be undesirable, the proper remedy lies with the same legislative body that wrote those laws. The solution is not for courts to adopt strained and untenable readings of statutes to avoid their application.**" *Id.*, 358 A.3d at 390 (emphasis added).

The General Assembly enacted the Minimum Wage Act six years after the Wage Collection Law. The Minimum Wage Act does not include a statute of limitations, nor does it provide any cross-references to the Wage Collection Law. The General Assembly could have easily supplied the same limitations period in the Minimum Wage Act; however, it did not. Likewise, the General Assembly could have incorporated the same limitations period by reference; again, it did not.

The Majority, citing Colorado jurisprudence, provides "a cross-reference is unnecessary, because the two statutes operate together, allowing an employee to bring a claim for unpaid wages under both the Minimum Wage Act and the Wage Collection Law." Majority Op. at 18 n.16 (citing *By the Rockies, LLC v. Perez*, 575 P.3d 445, 450 (Co. 2025) (explaining statutes that "deal with the same subject" must be construed to "apply to each other, without having to incorporate each provision by express reference to the other")). Further relying on *Perez*, the Majority advocates that when both Acts are part of the ***same*** statutory scheme, i.e., both part of Colorado's Title 8[10] which is specific to employer-employee disputes, and addresses the payment of wages, they should be construed together and a two-year statute of limitations applied. *Id.* at 23-24 (citing and quoting *Perez*, 575 P.3d 445). The *Perez* Court specifically rejected application of the catch-all limitations period

[10] Colorado's Minimum Wage Act is codified at section 8-6-118, C.R.S. (2024), and its Wage Claim Act is codified at section 8-4-122, C.R.S. (2024).

in Title 13[11] as "illogical." *Id.* at 24 n.26 (citing *Perez*, 575 P.3d at 452). However, as discussed in greater detail below, I believe that in our great Commonwealth, while the Minimum Wage Act and Wage Collection Law generally both relate to wages, the two address distinct and differing topics and serve **different** functions.

Further, I believe the Pennsylvania Judicial Code's residual statute of limitations was intended to apply in exactly this type of situation. The Pennsylvania Judicial Code's residual statute of limitations requires any civil action that is not subject to a specific statute of limitations to be "commenced within six years." 42 Pa.C.S. § 5527(b). Consequently, the Judicial Code already provides a statute of limitations for actions, like those under the Minimum Wage Act, which do not have a specific statute of limitations. In addition, I believe applying the residual statute of limitations is consistent with the broad, stated purpose of the Minimum Wage Act: to protect workers by providing a right to receive payment of minimum wages and overtime wages, which are created by statute and not by contract, because of the recognized disparity in bargaining power between employers and employees. *In re Amazon.com, Inc.*, 255 A.3d at 200-01.

Even if the Minimum Wage Act's omission of a statute of limitations does create an ambiguity, I would not resolve that ambiguity by reading the Minimum Wage Act and the Wage Collection Law *in pari materia*. As the Majority properly points out, statutes are *in pari materia* "when they relate to the same persons or things or to the same class of persons or things." 1 Pa.C.S. § 1932(a). Again, while the Minimum Wage Act and Wage Collection Law generally both relate to wages, the two address distinct and differing topics and serve different functions.

[11] Section 13-80-103.5(1)(a), C.R.S. (2024).

The Wage Collection Law protects **all** employees and governs the payment of all wages earned based upon terms agreed to between employers and employees. *See* Section 3 of the Wage Collection Law, 43 P.S. § 260.3 (emphasis added). As a result, the Wage Collection Law primarily enforces employment agreements. The Wage Collection Law also restricts the types of deductions that an employer can take from a worker's earned wages.

In contrast, the Minimum Wage Act confers a statutory right, requiring employers of **certain** employees to provide their employees with a minimum wage, regardless of whether the employee may have agreed to receive a lower wage. *See* Sections 104-105 of the Minimum Wage Act, 43 P.S. § 333.104-105 (emphasis added). The Minimum Wage Act specifically provides that an agreement between an employer and an employee cannot waive an employee's right to receive statutorily mandated minimum wages. 43 P.S. § 333.113. Thus, the Minimum Wage Act provides a statutory wage floor which trumps contractual employment agreements. *Id.*

The General Assembly enacted the Minimum Wage Act to protect employees from unreasonable and unfair wages, including the right to bring a claim for overtime when a non-exempt employee works in excess of 40 hours in one week. *Chevalier v. Gen. Nutrition Ctrs., Inc.*, 220 A.3d 1038 (Pa. 2019), and reiterated in *In re Amazon.com, Inc.*, 255 A.3d 191. Unlike a Wage Collection Law action, which arises from an employment agreement, a Minimum Wage Act claim can arise from the absence of an employment agreement, or even in contravention of an employment agreement. *See*, *e.g., Dep't of Lab. and Indus., v. Stuber*, 822 A.2d 870 (Pa. Cmwlth. 2003) (claimant deemed "employee," and entitled to recover overtime wages under Minimum Wage Act, despite signing independent contractor

agreement, as a worker cannot waive his status as an "employee" under the Act merely by identifying the relationship as something different).[12]

Further, I disagree with the Majority's emphasis on the contractual relationship between the parties, i.e., "[t]he amended complaint presents an action to collect wages that arises from an employment agreement, *i.e.*, a type of contract." Majority Op. at 30. I do not believe that a contractual relationship is a prerequisite for bringing a claim under the Minimum Wage Act. *See*, *e.g., Stuber*, *supra*. As the Department repeatedly, and correctly, contends, the rights conferred by the Minimum Wage Act are derived by statute, rather than contract.

Overall, I decline to support a decision that prematurely ousts the Department from proceeding to adjudication on the merits. I would not read the Minimum Wage Act and the Wage Collection Law *in pari materia*, and I would affirm the trial court's application of the Judicial Code's residual six-year statute of limitations.

STACY WALLACE, Judge

[12] Thus, dissimilarities between the Minimum Wage Act and the Wage Collection Law preclude a *carte blanche* transposition of the enumerated three-year statute of limitations in the Wage Collection Law into the Minimum Wage Act. In fact, the Majority delineates some of the differences in the two statutes, including the distinction that while the Wage Collection Law authorizes civil penalties, the Minimum Wage Act provides for criminal sanctions. Majority Op. at 18-19. I would be remiss not to note that although not stated by the Majority, the Wage Collection Law also provides for criminal penalties. *See* Section 11.1 of the Wage Collection Law, added by the Act of July 14, 1977, P.L. 82, 43 P.S. § 260.11a.