

upon the payroll of the operations of the first four months of the year one thousand nine hundred and fourteen. If any employer be found to have overpaid for such four months he may deduct such overpayment from the second quarterly payment made to the fund; if any employer be found to have underpaid for such four months, he shall pay the deficiency with the first quarterly payment made by him after the end of said four months.

SEC. 18. If a single establishment of work insured in the State Accident Fund comprises several occupations listed in Section 32 of this Act, the premium shall be computed according to the payroll of each occupation, if clearly separable; otherwise an average rate of premium shall be charged for the entire establishment, taking into consideration the number of employees and the relative hazards. In computing the payroll the entire compensation received by every workman employed in extra-hazardous work and insured in the State Accident Fund, within the meaning of this Act, shall be included, whether it be in the form of salary, wage, piece work, overtime, or any allowance in the way of profit-sharing, premium or otherwise, and whether payable in money, board or otherwise. Provided the money value of board and similar advantages shall have been fixed by parties at the time of hiring.

SEC. 19. It shall be the duty of the Commission to classify any industries subject to this Act mentioned or not mentioned which are insured in the State Accident Fund. And the Commission shall have power on or before the first day of January of each year to reclassify such industries, or oftener, if in the opinion of the Commission the same should be deemed just and advantageous; or to create additional classifications with respect to their respective degrees of hazard and determine the risk of the different classes, and fix the rates of premium for each class, according to the risks of the same sufficiently large to guarantee a workmen's compensation fund from year to year. It shall be the duty of the Commission in determining the rates, in order to create a fund sufficiently large to guarantee a workmen's compensation fund from year to year to also re-classify from time to time the industries or occupations in order that there may be a flexible adjustment of the rates as the hazard fluctuates, and to use all means in their power through the rate adjustment to lessen the opportunities for injuries to the workman. The classification so determined