

as may have been determined and published by the Commission and be then in effect. The premiums shall be paid quarterly, and shall be the prescribed percentage of the total wages paid to all employes subject to the article for such preceding quarter. The State Treasurer shall issue his receipt for any sums paid him hereunder in duplicate, the original to be delivered to the person, firm or corporation or other employer paying the same and the duplicate to be filed with the Commission; provided, however, that in order to create a fund available upon the application of this article as aforesaid on November first, one thousand nine hundred and fourteen, the payment for the months of November, one thousand nine hundred and fourteen, to February, inclusive, one thousand nine hundred and fifteen, shall be made on or before November first, one thousand nine hundred and fourteen, and be preliminarily based 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.

1914, ch. 800, sec. 18.

18. If a single establishment of work insured in the State Accident Fund comprises several occupations listed in Section 32 of this article, 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 employes 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 article, 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.

1914, ch. 800, sec. 19.

19. It shall be the duty of the Commission to classify any industries subject to this article 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