

vices for him prior claims or rights to the amounts paid by the employer into the fund.

If the claimant earned 75% or more of his base period wages from the principal base period employer, all benefits paid to such individual shall be charged against the experience rating record of his principal base-period employer (as defined in sub-section (c) (8) of this section). If the claimant earned less than 75% of his base period wages from the principal base period employer, all benefits paid to such individual shall be charged on a pro rata basis to all base period employers. The percentage of the charge to each base period employer shall be in the same proportion as the amount of wages paid to the claimant by each such employer is to the total amount of wages received by the claimant during the base period, and shall be computed as a whole number without decimals.

(2) The standard rate of contribution payable by each employer shall be 2.7 per cent.

(3) No employer's rate shall be varied from 2.7 per cent for any fiscal year unless and until his experience-rating record has been chargeable with benefits throughout the 36-consecutive-calendar-month period ending on the computation date (as defined in sub-section (c) (8) of this Section), and unless and until each of his annual pay rolls, as defined herein, during the four calendar years immediately preceding the computation date for that fiscal year equals or exceeds \$150.00.

(4) The Board shall for the fiscal year beginning July 1, 1947 and for each fiscal year thereafter, determine the contribution rate of each employer who has met the requirements specified in sub-section (c) (3) of this Section, on the basis of his experience-rating record, in the following manner:

(i) The Board shall compute a benefit ratio for each such employer which shall be the quotient obtained by dividing the total benefits chargeable to his experience-rating record which were paid within the 36-consecutive-calendar-month period ending on the computation date by the total of his annual pay rolls for the three calendar years immediately preceding that computation date. Such benefit ratio shall be computed to the fourth decimal point, and shall be expressed as a percentage.

(ii) The contribution rate of each employer for whom a benefit ratio is computed shall be:

(A) 0.3 if such benefit ratio exceeds zero per cent but does not exceed 0.3 per cent.