

(B) 0.6 if such benefit ratio exceeds 0.3 per cent but does not exceed 0.6 per cent.

(C) 0.9 if such benefit ratio exceeds 0.6 per cent but does not exceed 0.9 per cent.

(D) 1.2 if such benefit ratio exceeds 0.9 per cent but does not exceed 1.2 per cent.

(E) 1.5 if such benefit ratio exceeds 1.2 per cent but does not exceed 1.5 per cent.

(F) 1.8 if such benefit ratio exceeds 1.5 per cent but does not exceed 1.8 per cent.

(G) 2.1 if such benefit ratio exceeds 1.8 per cent but does not exceed 2.1 per cent.

(H) 2.4 if such benefit ratio exceeds 2.1 per cent but does not exceed 2.4 per cent.

(I) 2.7 if such benefit ratio exceeds 2.4 per cent.

(5) If an employer subject to this Article shall transfer his entire business, or a department, section, division or any other substantial portion of the business, which is readily definable, by sale or otherwise, to another employing unit, the Board shall combine the experience-rating records of the two employing units, and shall for purposes of rate determination transfer to the successor employer the pay-roll record and the benefit charges of the predecessor. Provided, that the pay-roll record and benefit charges of the predecessor shall be charged to the new employing unit in the same proportion as the pay-roll record of the unit being transferred has to the total business of the predecessor.

The successor employer shall be liable for the contributions for such business from the date the transfer occurred.

If the successor is an employer at the time of the transfer, and has been assigned a contribution rate pursuant to the provisions of this sub-section, he shall continue to pay contributions at such previously assigned rate from the date the transfer occurred through the next June 30.

If the successor is not an employer at the time of the transfer, and acquires the business of one employer or the businesses of two or more employers with the same rate he shall pay contributions at the rate assigned to the predecessor employer or employers from the date the transfer occurred through the next June 30.

If the successor is not an employer at the time of the transfer, and simultaneously acquires the businesses of two