

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 reclassify 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 workmen. The classification so determined and the rates of premium established shall be applicable for such year; and based on each one hundred dollars of the gross annual payroll of each employer in any class; provided, also, that for the purpose of this Act the pay of the employe partly within and partly without the State shall be deemed to be such proportion of the total pay of such employe as his service within the State bears to his services outside the State.

SEC. 20. The Commission may establish and require all employers insured in the State Accident Fund to install and maintain a uniform form payroll. The Commission shall ascertain and establish the amounts to be paid into and out of the Accident Fund, issue proper receipts for moneys received, and certificates for benefits accrued and accruing from the State Accident Fund.

SEC. 21. Every employer subject to the operation and effect of this Act who shall insure in the State Accident Fund, shall