

ceeding. In the event of an employer's adjudication in bankruptcy, judicially confirmed extension proposal, or composition, under the Federal Bankruptcy Act of 1898, as amended, contributions then or thereafter due shall be entitled to such priority as is provided in section 64 (b) of that Act (U. S. C. A., title 11, sec. 104 (b)), as amended.

(d) REFUNDS.

If not later than one year after the date on which any contributions or interest thereon became due, an employer who has paid such contributions or interest thereon shall make application for an adjustment thereof in connection with subsequent contribution payments, or for a refund thereof because such adjustment cannot be made, and the Board shall determine that such contributions or interest or any portion hereof was erroneously collected, the Board shall allow such employer to make an adjustment thereof, without interest, in connection with subsequent contribution payments by him, or if such adjustment cannot be made the Board shall refund said amount, without interest, from the fund. For like cause and within the same period, adjustment or refund may be so made on the Board's own initiative.

PROTECTION OF RIGHTS AND BENEFITS.

15 (a) WAIVER OF RIGHTS VOID.

No agreement by an individual to waive, release, or commute his rights to benefits or any other rights under this Act shall be valid. No agreement by any individual in the employ of any person or concern to pay all or any portion of an employer's contributions, required under this Act from such employer, shall be valid. No employer shall directly or indirectly make or require or accept any deduction from wages to finance the employer's contributions required from him, or require or accept any waiver of any right hereunder by any individual in his employ. Any employer or officer or agent of an employer who violates any provision of this subsection shall, for each offense, be fined not more than \$1,000 or be imprisoned for not more than one year, or both.

(b) LIMITATION OF FEES.

No individual claiming benefits shall be charged fees of any kind in any proceeding under this Act by the Board or its representatives or by any Court or by any officer