

ceeding under this section, to enter exceptions to the rulings of the Board and no bond shall be required for entering such appeal. Upon the final determination of such judicial proceeding, the Board shall enter an order in accordance with such determination. The Board shall be deemed to be a party to any judicial action involving any such decision, and may be represented in any such judicial action by the Attorney General or by any qualified attorney who is a regular salaried employee of the Board, and has been designated by it for that purpose, upon the recommendation of the Attorney General.

(i) *Payment of Benefits.* Benefits shall be promptly paid in accordance with a determination except that, if the record of the proceeding on the claim indicates that a disqualification has been alleged or may exist, such benefits shall not be paid prior to the expiration of the period for appeal. If pursuant to a determination benefits are payable in any amount as to which there is no dispute, such amount of benefits shall be promptly paid regardless of any appeal. The commencement of a proceeding for judicial review shall not operate as a superseas or stay unless the Board shall so order. If a determination of an examiner allowing benefits is affirmed by a referee, or if a determination of a special examiner or a decision of a referee allowing benefits is affirmed by the Board, such benefits shall be promptly paid regardless of any further appeal.

#### PERIOD, ELECTION, AND TERMINATION OF EMPLOYER'S COVERAGE

8. (a) *Except as provided in Sub-section (c) of this section,* any employing unit which is or becomes an employer subject to this Act within any calendar year shall be subject to this Act during the whole of such calendar year.

(b) Except as otherwise provided in Sub-section (c) of this section, an employing unit shall cease to be an employer subject to this Act only as of the 1st day of January of any calendar year, if it files with the Board during January of such year, a written application for termination of coverage, provided, however, that the Board may, for good cause shown, waive the said requirement for the filing of written application for termination of coverage, and the Board finds that there were no 20 different weeks within the preceding calendar year within which such employing unit employed four or more individuals in employment subject to this Act. For the purpose of this sub-section the two or more employing units mentioned in paragraph (2) or (3) or (4) of Section 19 (f) shall be treated as a single employing unit.