

If the claimant earned 75 **[%]** percent 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 subsection (c) (7) of this section). If the claimant earned less than 75 **[%]** percent 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.

(i) If the claimant's unemployment is caused by a shut-down by his employer for the purpose of having employees take their vacations at the same time, all benefits paid to the claimant shall be charged against the experience rating record of the claimant's current employer.

[(2) The standard rate of contributions payable by each employer shall be 2.7 percent.]

(2) **[(3)]** No employer's rate shall be varied from 2.7 percent for any fiscal year, *except as provided in subsection (c)(4)(i) of this section, and 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 subsection (c)(7) of this section), and unless and until each of his annual payrolls, as defined herein, during the four calendar years immediately preceding the computation date for that fiscal year equals or exceeds **[\$150.00] \$200.00** [In computing his experience-rating record, the time the business of an individual was discontinued because of his service in the armed forces during the war shall be considered as if the business was operating continuously during such period and shall be deemed to have had annual payrolls exceeding \$150.00 in each year of such period.] ; except that any employer who has not been subject to the provisions of this article for a period of time sufficient to meet the 36-consecutive-calendar-month requirement shall, for the fiscal year beginning July 1, 1960 and for each fiscal year thereafter, have his rate computed on the basis of his experience provided his account has been chargeable with benefits throughout at least the 12-consecutive-calendar-month period ending on the computation date, and provided further that each of his annual payrolls, as defined herein, during the two calendar years immediately preceding the computation date for that fiscal year equalled or exceeded \$200.00.*

(3) **[(4)]** The Executive Director shall for the fiscal year beginning July 1, **[1947] 1960** and for each fiscal year thereafter, determine the contribution rate of each employer who has met the requirements specified in subsection (c) (2) **[(3)]** of this section, on the basis of his experience-rating record, in the following manner:

(i) The Executive Director 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 payrolls for the 3 calendar years immediately preceding that computation date; *except that*