

Contributions", relating to additional contributions payable by employers under certain conditions.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 8(c) of Article 95A of the Annotated Code of Maryland (1957 Edition AND 1958 SUPPLEMENT), title "Unemployment Insurance Law", sub-title "Experience Rating", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

8. (c) Experience Rating.

With respect to employment on and after [July 1, 1943] *January 1, 1959*, each employer shall pay contributions at a rate computed as hereinafter provided.

(1) The Executive Director shall maintain an experience-rating record for each employer. Nothing in this Article shall be construed to grant to any employer or to individuals performing services for him prior claims or rights to the amounts paid by the employer into the fund.

Except as required by paragraph (i) of this sub-section, benefits paid shall be charged against employer experience-rating records as hereafter specified.

If the claimant earned 75% 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 sub-section (c) [8] (7) of this section). If the claimant earned less than 75% 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 per cent.

(3) No employer's rate shall be varied from 2.7 per cent for any fiscal year 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 sub-section (c) [8] (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. 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