

(ii) The term "computation date" with respect to rates of contribution for any fiscal year means March 31 of the preceding fiscal year.

(iii) The term "annual pay roll" means the total amount of wages for employment paid by an employer within any calendar year with respect to which contributions have been paid on or before the computation date.

(iv) The term "principal base period employer" means the employer by whom an individual was paid the largest amount of his base period wages.

(v) The term "base period wages" means the wages paid to an individual during his base period for insured work.

SEC. 2. *Be it further enacted by the General Assembly of Maryland, That a new section, to be known as Section 8 (c-a), be added to Article 95A of the Annotated Code of Maryland (1957 Edition AND 1958 SUPPLEMENT), title "Unemployment Insurance Law", to follow ~~immediately~~ IMMEDIATELY after Section 8 (c) of said Article under the sub-title "Additional Contributions", and to read as follows:*

*8. (c-a) Additional Contributions.*

*After January 1, 1959, in addition to, and not in substitution for, any contributions required of employers under the provisions of sub-section (c) of this section, all employers shall be required to pay additional contributions under the following circumstances:*

*For any calendar quarter, when as of the beginning of the first day of the preceding calendar quarter, the total amount available for benefits in the Maryland Unemployment Insurance Fund is a sum which is less than 5% of the total payrolls paid by all employers during the first four of the last five completed calendar quarters, which payrolls were subject to contributions and reported to the Executive Director, each employer who has had insufficient experience to meet the requirements specified in sub-section (c) (3) of this section, and each employer whose benefit ratio, as computed under the terms of sub-section (c) (4) of this section, is 2.7 or less shall pay additional contributions at the rate of 0.5% of his payroll subject to contributions under this Act; and each employer whose benefit ratio, as computed under the terms of sub-section (c) (4) of this section, exceeds 2.7 shall pay additional contributions at the rate of 1.0% of his payroll subject to contributions under this Act. Such additional contributions shall be payable at the same time, and shall be collectible in the same manner as other contributions due under the terms of sub-sections (a), (b) and (c) of this section.*

*Provided, for the purpose of making any computation under this sub-section, any amount which has been credited to Maryland's account under 903 of the Social Security Act, as amended, and which has been appropriated for expenses of administration, whether or not withdrawn from said funds, shall be excluded from the total amount available for benefits in the Unemployment Insurance Fund.*

SEC. 3. *And be it further enacted, That this Act is hereby declared to be an emergency measure and necessary for the immediate preser-*