

(iii) If on any computation date the total amount available for benefits in the fund exceeds 7.5 percent but is not more than 9 percent of the wages paid during the calendar year immediately preceding such computation date by all employers subject to this article, which wages were subject to contributions and reported to the Executive Director, each employer's basic rate which is computed pursuant to Sub-section (c) (3) of this section, shall be reduced by three (3) tenths of one (1) percent.

(iv) If on any computation date the total amount available for benefits in the fund exceeds 9 percent but does not exceed 10 percent of the wages paid during the calendar year immediately preceding such compensation date by all employers subject to this article, which wages were subject to contributions and reported to the Executive Director, each employer's basic rate which is computed pursuant to the provisions of Sub-section (c) (3) of this section, shall be reduced by six (6) tenths of one (1) percent, but in no event below zero.

(v) If on any computation date the total amount available for benefits in the fund exceeds 10 percent of the wages paid during the calendar year immediately preceding such computation date by all employers subject to this article, which wages were subject to contributions and reported to the Executive Director, each employer's basic rate which is computed pursuant to the provisions of Sub-section (c) (3) of this section, shall be reduced by nine (9) tenths of one (1) percent, but in no event below zero.

(vi) If on any computation date, subsequent to the computation date on which the total amount available for benefits in the fund reached 5 percent of wages as required in subparagraph (ii) hereof, such total amount falls below 5 percent but is not less than 3 percent of the wages paid during the calendar year immediately preceding such computation date by all employers subject to this article, which wages were subject to contributions and reported to the Executive Director, each employer's basic rate, which is computed pursuant to the provisions of Sub-section (c) (3) of this section, shall be increased by three (3) tenths of one (1) percent.

(vii) Notwithstanding any other provision of this section, if on the last day of any calendar quarter the total amount available for benefits in the fund equals less than [3] 2 percent of the wages paid during the calendar year immediately preceding the calendar year in which such calendar quarter occurs by all employers subject to this article, which wages were subject to contributions and reported to the Executive Director, the minimum rate for any employer who has a rate computed pursuant to Sub-section (c) (3) of this section, shall, for the next succeeding quarter and for the remainder of the then current fiscal year, be 2.7 percent, which shall also be subject to adjustment as provided in Sub-section (c) (4) (i) hereof. Employers whose rates as determined under the other provisions of Sub-section (c) of this section are in excess of 2.7 percent before adjustment shall continue to pay at such rates as are required under said other provisions.

Provided, that under no circumstances shall any employer be required to pay contributions at a rate, including the adjustment percentage provided in [section] Sub-section (c) (4) (i) of this section, of more than 4.2 percent.

Provided further that, for the purpose of making any computation under this sub-section, any amount which has been credited to Mary-