

with respect to any week shall be paid with respect to such week an allowance for dependents of two dollars for each of but not more than four of such individual's children, stepchildren, or legally adopted children, who at the beginning of the individual's current benefit year were being wholly or mainly supported by such individual and were under sixteen years of age, but in no event shall such allowances be paid for more than the number of weeks of benefits allowable to the individual for total unemployment. Dependent's allowances shall be in addition to the unemployment benefits otherwise payable [, but] *provided that the total of such unemployment benefits and allowances for dependents shall not exceed \$46 in any one benefit week and further provided that no dependency allowance shall be payable with respect to any week unless an unemployment benefit is also payable with respect to such week.* An individual's number of dependents shall be determined as of the day with respect to which he first files a valid claim for benefits in any benefit year, and shall be fixed for the duration of such benefit year. No person who has been determined to be a child of one individual on the beginning date of such individual's benefit year shall be deemed to be a child of any other individual whose benefit year starts within one year thereafter. Provided, it shall be presumed that the father or stepfather is wholly or mainly supporting his children, stepchildren, or adopted children, who are a part of the household maintained by him, unless the contrary is shown to the satisfaction of the Executive Director. *Dependents' allowances shall be regarded as benefits for the purpose of computing contribution rates under the terms of Section 8 (c) of this article.*

8(c) Each employer shall pay contributions with respect to employment during any fiscal year prior to July 1, [1960] 1964, as required by this article prior to July 1, [1960] 1964, and each employer shall pay contributions at the standard rate of two and seven-tenths (2.7) per cent of wages paid by him during the fiscal year beginning July 1, [1960] 1964, and during each fiscal year thereafter with respect to employment occurring after June 30, [1960] 1964, except as otherwise provided herein.

(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 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 sub-section (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 prorata 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.