

preceding the computation date by the total dollar amount of wages subject to contributions under this article during the same period.

[(1)] (2) 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 **employee EMPLOYER** into the fund.

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

If the claimant earned 75 per cent or more of his base period wages from the principal base period employer, all *regular benefits and one-half of any extended 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)] paragraph (9)** of this **[section] subsection**). If the claimant earned less than 75 per cent of his base period wages from the principal base period employer, all *regular benefits and one-half of any extended 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.

(i) If the claimant's unemployment is caused by a shutdown 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)] (3)(i) **[No]** *If an employer's [rate shall be varied from 2.7 per cent for any fiscal year, 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)] paragraph (9) of this [section] subsection), and [unless and until] each of his annual payrolls, as defined herein, during the [four] three calendar years immediately preceding the computation date for that fiscal year equals or exceeds \$200.00 [;], the employer shall be assigned an earned rate based upon his experience as provided herein; except that any employer who has not been subject to the provisions of this article for a period of time sufficient to meet 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. Provided, that if an employer has met all the other requirements of the law to qualify for an experience rate, but does not have the required annual payrolls because he failed to pay contributions due and payable, on or before the computation date, his contribution rate for the following*