

(4) *Allocation of benefit costs.*—Each employer who is liable for payments in lieu of contributions shall pay to the Executive Director for the fund the amount of regular benefits plus the amount of one-half of extended benefits paid that are attributable to service in the employ of that employer. If benefits paid to an individual are based on wages paid by more than one employer and one or more of those employers are liable for payments in lieu of contributions, the amount payable to the fund by each employer who is liable for those payments shall be determined in accordance with the provisions of subparagraph (i) or subparagraph (ii) hereof.

(i) *Proportionate allocation (when fewer than all base-period employers are liable for reimbursement).*—If benefits paid to an individual are based on wages paid by one or more employers who are liable for payments in lieu of contributions and on wages paid by one or more ~~employees~~ EMPLOYERS who are liable for contributions, the amount of benefits payable by each employer who is liable for payments in lieu of contributions shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base-period wages paid to the individual by that employer bear to the total base-period wages paid to the individual by all his base-period employers.

(ii) *Proportionate allocation (when all base-period employers are liable for reimbursement).*—If benefits paid to an individual are based on wages paid by two or more employers who are liable for payments in lieu of contributions, the amount of benefits payable by each such employer shall be an amount which bears the same ratio to the total benefits paid to the individual as the total base period wages paid to the individual by that employer bear to the total base period wages paid to the individual by all of his base period employers.

(5) *Group accounts.*—Two or more employers that have become liable for payments in lieu of contributions, in accordance with the provisions of paragraph (2) hereof and Section 9 and subsection 20(g)(7), may file a joint application to the Executive Director for the establishment of a group account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of those employers. Each such application shall identify and authorize a group representative to act as the group's agent for the purposes of this paragraph. Upon his approval of the application, the Executive Director shall establish a group account for those employers, effective as of the beginning of the calendar quarter in which he receives the application, and shall notify the ~~groups~~ GROUP'S representative of the effective date of the account. That account shall remain in effect for not less than one year and thereafter until ~~termination~~ TERMINATED at the discretion of the Executive Director or upon application by the group. Upon establishment of the account, each member of the group shall be liable for payments in lieu of contributions with respect to each calendar quarter in the amount that bears the same ratio to the total benefits paid in that quarter that are attributable to service performed in the employ of all members of the group as the total wages paid for service in employment by that member in that quarter bear to the total wages paid during that quarter for service performed in the employ of all members of the group. The Executive Director shall prescribe such regulations as he deems necessary with respect to applications for establishment, maintenance and termination of group accounts