

If the claimant earned 75 percent 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 paragraph (19) of this subsection). If the claimant earned less than 75 percent 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 pro rata 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.

(3) (i) If an employer's experience-rating record has been chargeable with benefits throughout the 36-consecutive-calendar-month period ending on the computation date (as defined in paragraph (9) of this subsection), and each of his annual payrolls, as defined herein, during the 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 the 36-consecutive-calendar-month requirement shall for each fiscal year 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 fiscal year shall be his earned rate or the standard rate, whichever is the greater, provided further that if an employer has failed to file reports due and/or has failed to pay all contributions due and payable, as required by the provisions of this article and the regulations adopted thereunder, as of the beginning of any fiscal year, his contribution rate shall be 4.2 percent beginning with the first day of that fiscal year and thereafter until the first day of the calendar quarter following the date on which he has filed all reports due and has paid all contributions due, as required by this article and the regulations promulgated pursuant thereto, at which time he shall be granted his earned contribution rate.

(ii) Any nonprofit organization which elects to pay contributions after having been covered under this article on a payment in lieu of contributions basis will, for the purposes of paragraph (i) hereof, be presumed to have had payrolls equalling or exceeding \$200.00 in each prior fiscal year in which the employer actually paid \$200.00