

subsection). If the claimant earned less than 75 percent of his base period wages from the principal base period employer, all regular benefits and THE APPROPRIATE SHARE [one half] of any extended benefits paid to such individuals 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. WITH RESPECT TO GOVERNMENTAL ENTITIES, THE APPROPRIATE SHARE OF ANY EXTENDED BENEFITS SHALL BE ONE-HALF OF ANY EXTENDED BENEFITS PAID TO SUCH INDIVIDUALS FOR COMPENSABLE WEEKS BEGINNING ON OR BEFORE DECEMBER 31, 1978, AND ALL EXTENDED BENEFITS PAID TO SUCH INDIVIDUALS FOR COMPENSABLE WEEKS BEGINNING AFTER DECEMBER 31, 1978. WITH RESPECT TO ALL OTHER EMPLOYERS, THE APPROPRIATE SHARE OF ANY EXTENDED BENEFITS SHALL BE ONE-HALF OF ANY EXTENDED BENEFITS PAID TO SUCH INDIVIDUALS.

(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, OR BY A SHUTDOWN FOR INVENTORY OR OTHER PURPOSE CAUSING UNEMPLOYMENT FOR A CERTAIN DEFINABLE PERIOD NOT EXCEEDING THREE WEEKS IN ANY BENEFIT YEAR, all benefits paid to the claimant shall be charged against the experience-rating record of the claimant's current employer.

(ii) Benefits paid to a claimant under a determination or decision made pursuant to this article shall not be charged against any employer's experience-rating account if as a result of reversal or redetermination a disqualification is imposed for a week or weeks for which said payments were made.

(d) (2) Election by Nonprofit Organization AND GOVERNMENTAL ENTITIES. Any nonprofit organization which, pursuant to § 20 (g) (7) of this article is or becomes subject to this article on or after January 1, 1972, shall pay contributions under the provisions of subsections (a), (b) and (c) hereof, unless it elects in accordance with this paragraph, to pay to the Executive Director for the unemployment insurance fund an amount equal to the amount of regular benefits and one half of the extended benefits paid, that is attributable to service in the employ of such nonprofit organization, to individuals for weeks of unemployment which begin during the effective period of that election. ANY GOVERNMENTAL ENTITY WHICH ELECTS IN ACCORDANCE WITH § 8(F) TO BE LIABLE FOR PAYMENT IN LIEU OF CONTRIBUTIONS SHALL PAY TO THE EXECUTIVE DIRECTOR FOR THE UNEMPLOYMENT INSURANCE FUND AN AMOUNT EQUAL TO THE AMOUNT OF ALL REGULAR BENEFITS AND THE APPROPRIATE SHARE OF ANY EXTENDED BENEFITS PAID, THAT IS ATTRIBUTABLE TO SERVICE IN THE EMPLOY OF SUCH GOVERNMENTAL ENTITY, TO INDIVIDUALS FOR WEEKS OF UNEMPLOYMENT WHICH BEGIN DURING THE EFFECTIVE PERIOD OF THAT ELECTION. WITH RESPECT TO GOVERNMENTAL ENTITIES, THE APPROPRIATE SHARE OF ANY EXTENDED BENEFITS