

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, FOR RETOOLING, or FOR other purpose OF THE EMPLOYER, THAT IS PRIMARILY OTHER THAN A LACK OF WORK AND causing unemployment for a certain AND definable period [not exceeding three weeks in any benefit year], all benefits paid to the claimant FOR THAT PERIOD shall be charged against the experience-rating record of the claimant's [current] employer WHO CAUSED THE SHUTDOWN.

(3) (i) If an employer's experience-rating record has been chargeable with benefits [throughout the 36-consecutive-calendar-month period ending on] DURING THE 3 CALENDAR YEARS IMMEDIATELY PRECEDING 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, the employer shall be assigned an earned rate based upon his experience as provided in this paragraph. However, 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] 3 CALENDAR YEAR requirement shall for each fiscal year have his rate computed on the basis of his experience if his account has been chargeable with benefits throughout at least the [12-consecutive-calendar-month period ending on] CALENDAR YEAR IMMEDIATELY PRECEDING the computation date and 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. However, 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 and if an employer has failed to file reports due or has failed to pay all contributions due and payable, as required by this article and the regulations adopted under it, as of the beginning of any fiscal year, his