

contribution rate shall be the rate at which he otherwise would pay contributions plus 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 adopted under it, at which time he shall be granted his earned contribution rate.

(4) The Executive Director shall determine for each fiscal year the contribution rate of each employer who has met the requirements specified in subsection (c) (3) of this section, on the basis of his experience-rating record, in the following manner:

(i) The Executive Director shall compute for each employer a benefit ratio that is the quotient obtained by dividing the total regular and extended benefits chargeable to his experience-rating record and paid within the [36-consecutive-calendar-month period ending on] THREE CALENDAR YEARS IMMEDIATELY PRECEDING the computation date by the total of his annual payrolls for the three calendar years immediately preceding that computation date. However, for 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] THREE-CALENDAR-YEAR requirement, that benefit ratio is the quotient obtained by dividing the total benefits chargeable to his experience-rating record and paid during the entire period, ending on DECEMBER 31 IMMEDIATELY PRECEDING the computation date, that he has been subject to this article by the total amount of wages for employment paid by the employer during the period beginning with the first day of the calendar quarter [immediately following the quarter] in which he first became subject to the provisions of this article and ending on December 31 of the calendar year immediately preceding that computation date, with respect to which wages contributions have been paid on or before that computation date. That benefit ratio shall be computed to the fourth decimal point.

(10) For the purposes of the experience-rating provisions of this subsection, in any case where a claim for benefits is filed, an employer's account shall not be charged with benefits paid, for the purposes of any computation made for any fiscal year beginning after the date of separation from employment, if: (A) that] THE claimant [left]: (I) LEAVES the service of the employer voluntarily without good cause attributable to his employer[,]; or [(B) that claimant left the service of the employer after admitting or after having been] (II) IS SEPARATED FROM THE SERVICE OF THE EMPLOYER AND ADMITS OR IS found guilty of having committed any criminal act against the employer.