

(c) (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 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 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 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.

(ii) The contribution rate of each employer for whom a benefit ratio is computed shall be as set forth in the table below, hereafter referred to as the "table of basic rates":

Employer's Benefit Ratio	Employer's Basic Contribution Rate	Employer's Benefit Ratio	Employer's Basic Contribution Rate
.0000--	0.1%	.0217--.0225	2.6%
.0001--.0009	0.2%	.0226--.0234	2.7%
.0010--.0018	0.3%	.0235--.0243	2.8%
.0019--.0027	0.4%	.0244--.0252	2.9%
.0028--.0036	0.5%	.0253--.0261	3.0%
.0037--.0045	0.6%	.0262--.0270	3.1%
.0046--.0054	0.7%	.0271--.0279	3.2%
.0055--.0063	0.8%	.0280--.0288	3.3%
.0064--.0072	0.9%	.0289--.0297	3.4%
.0073--.0081	1.0%	.0298--.0306	3.5%
.0082--.0090	1.1%	.0307--.0315	3.6%
.0091--.0099	1.2%	.0316--.0324	3.7%
.0100--.0108	1.3%	.0325--.0333	3.8%
.0109--.0117	1.4%	.0334--.0342	3.9%
.0118--.0126	1.5%	.0343--.0351	4.0%
.0127--.0135	1.6%	.0352--.0360	4.1%
.0136--.0144	1.7%	.0361--.0369	4.2%