

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 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].

(8) In the event that it is determined by the Executive Director that an individual has received benefits which are recoverable by the Executive Director under the terms of § 17(d) or 17(e) of this article, the benefits so received shall not, for the purposes of the experience-rating provisions of this subsection, be charged against the account of any employer in any computation made for any fiscal year [commencing] FOR WHICH THE COMPUTATION DATE OCCURS after the date of said determination by the Executive Director, provided no benefit charges shall be removed from the employer's account if the payment of such benefits was made as a direct or indirect result of the employer's failure to provide information to the Executive Director as required by this article or the regulations promulgated pursuant thereto.

Benefits paid to claimants based upon wages earned in a work-release program designed to give an inmate of a correctional institution an opportunity to work while serving a term of incarceration shall be treated as benefits for all purposes under this article except that benefits resulting from unemployment due to termination of the inmate's services to a participating employer in a work-release program shall not be charged to such employer if the termination was caused by the inmate's release from prison.

12.

(g) (4) EVERY QUARTER OF A YEAR EACH EMPLOYER SHALL FILE WITH THE EXECUTIVE DIRECTOR CONTRIBUTION AND EMPLOYMENT REPORTS. THE REPORTS SHALL CONTAIN SUCH INFORMATION AND BE DUE BY SUCH DATES AS THE EXECUTIVE DIRECTOR MAY REQUIRE. FAILURE TO FILE SUCH REPORTS IN THE TIME OR MANNER REQUIRED