

fiscal year thereafter with respect to employment occurring after June 30, 1964, except as otherwise provided herein.

(2) The Executive Director shall maintain an experience-rating record for each employer. Nothing in this article shall be construed to grant to any employer or to individuals performing services for him prior claims or rights to the amounts paid by the employer into the fund.

Except as required by paragraph (i) of this subsection, benefits paid shall be charged against employer experience-rating records as hereafter specified.

If the claimant earned 75 percent or more of his base period wages from the principal base period employer, all regular benefits and the appropriate share of any extended benefits paid to such individual shall be charged against the experience-rating record of his principal base period employer (as defined in paragraph (9) of this 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 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] **ROUNDED OFF TO THE NEAREST** 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, 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, all benefits paid to the claimant for that period shall be charged against the experience-rating record of the claimant's employer who caused the shutdown.

(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.