

For the purposes of this subsection, the term "fund balance" means the total amount available for benefits in the unemployment insurance fund, including amounts receivable by the fund as federal reimbursements for sharable benefits under the "Federal-State Extended Unemployment Compensation Act of 1970" and all amounts receivable from any eligible employer who elects to reimburse the fund for benefit charges to his account in lieu of contributions and the term "total taxable wages" means the wages paid in a calendar year by all employers subject to this article, except [governmental entities] EMPLOYERS who elect [in accordance with § 8(f)] to be liable for payments in lieu of contributions.

## SCHEDULE OF BASIC RATE ADJUSTMENTS

When Ratio Between Fund Balance on Computation Date and Total Taxable Wages for Prior Year Is	Employer's Contribution Basic Rate Shall
A up to 3.6%	Increase by 2.7%
B 3.6% but less than 3.7%	Increase by 2.4%
C 3.7% but less than 3.8%	Increase by 2.1%
D 3.8% but less than 3.9%	Increase by 1.8%
E 3.9% but less than 4.0%	Increase by 1.5%
F 4.0% but less than 4.1%	Increase by 1.2%
G 4.1% but less than 4.2%	Increase by .9%
H 4.2% but less than 4.3%	Increase by .6%
I 4.3% but less than 4.4%	Increase by .3%
J 4.4% but less than 4.5%	Increase by .1%
K 5.5% but less than 6.0%	Decrease by .3%
L 6.0% but less than 6.5%	Decrease by .6%
M 6.5% but less than 7.0%	Decrease by .9%
N 7.0% but less than 7.5%	Decrease by 1.2%
O 7.5% but less than 8.0%	Decrease by 1.5%
P 8.0% but less than 8.5%	Decrease by 1.8%
Q 8.5% or over	Decrease by 2.1%

(6) [If an employer subject to this article shall transfer to another employing unit, or other employing units by sale or otherwise, his entire organization, trade, or business, or substantially all the assets thereof, and that transfer constitutes a transfer of that employer's employing enterprise as a going concern,] IF AN EMPLOYING UNIT ALTERS ITS LEGAL STATUS, SUCH AS BY CHANGING FROM A SOLE PROPRIETORSHIP OR A PARTNERSHIP TO A CORPORATION, OR IF AN EMPLOYING UNIT OTHERWISE CHANGES ITS TRADE NAME OR BUSINESS IDENTITY AND THE ENTERPRISE REMAINS UNDER SUBSTANTIALLY THE SAME OWNERSHIP, the Executive Director shall combine the experience-rating records of the two employing units and shall for purposes of rate determination transfer to the successor employer the payroll record and the benefit charges of the predecessor. In the event the predecessor remains in business and has employment after the date of the transfer, the predecessor shall be regarded for