FIRST APPLIES WAS HIRED BY THE BUSINESS ENTITY, WHICHEVER OCCURS FIRST.

Article 95A - Unemployment Insurance Law

8.

- (b) [(1)] Each employer shall pay contributions equal to two and seven-tenths per centum of wages paid with respect to employment except as hereinafter provided.
- [(2) An employer who meets the requirement of section 266KK of Article 41 of the Code shall pay contributions of 2 percent of wages paid with respect to employees who are residents of the urban enterprise zone and 2 and 7/10 percent of wages paid with respect to all other employees.]

Article 101 - Workmen's Compensation

74.

shall be the duty of the commissioners of the State Accident Fund to classify any industries subject to this article mentioned or not mentioned which are insured in the State Accident Fund. And the commissioners shall have power on or before the first day of January of each year to reclassify such industries, or oftener, if, in the opinion of the commissioners, the same should be deemed just and advantageous; or to create additional classifications with respect to their respective degrees of hazard and determine the risk of the different classes, and fix the rate of premium for each class, according to the risks of the same sufficiently large to guarantee a workmen's compensation fund from year to year. It shall be the duty of the commissioners in determining the rates, in order to create a fund sufficiently large to guarantee a workmen's compensation fund from year to year to also reclassify from time to time the industries or occupations, in order that there may be a flexible adjustment of the rates as the hazard fluctuates, and to use all means in their power through the rate adjustment to lessen the opportunity for injuries to the workmen. The classification so determined and the rates of premium established shall be applicable for such year unless a reclassification should, in the opinion of the commissioners, necessitate a change of rate within such year; and based on each one hundred dollars of the gross annual payroll of each employer in any class; provided, also that for the purpose of this subtitle, the pay of the employee partly within and partly without the State shall be deemed to be such proportion of the total pay of such employee as his service within the State bears to his service outside the State. The commissioners shall have the power to apply that form of rating system in the establishment of premiums which, in their judgment, is best