

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%

(5) For the purpose of making any computation under this subsection, any amount which has been credited to Maryland's account under § 903 of the Social Security Act, as amended, and which has been appropriated for expenses of administration, whether or not withdrawn from said account, shall be excluded from the total amount available for benefits in the fund. Further, amounts receivable by the fund as federal reimbursements for sharable benefits under the Federal-State Extended Unemployment Compensation Act of 1970 and all advance payments made on behalf of eligible employers electing to reimburse the fund for benefit charges in lieu of contributions shall be treated as accounts receivable to the fund and shall be included in the fund for computation purposes under this section.

(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, 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 experience-rating purposes as a new employer. Provided, that the payroll record and benefit charges of the predecessor shall be charged to the new employing unit or employing units in the same proportion as the payroll record of the unit being transferred has to the total business of the predecessor.

The successor employer shall be liable for the contributions for such business from the date the transfer occurred.