

(iv) -- Payments --- made --- by --- any --- nonprofit organization or any other employer under the provisions -- of -- this subsection -- shall -- not -- be -- deducted -- or -- deductible, -- in -- the -- whole -- or -- in -- part, -- from -- the -- remuneration -- of -- individuals -- in -- the -- employ -- of -- the -- organization, -- as -- more -- particularly -- provided -- in -- § -- 16 -- of -- this article.

(v) -- The -- amount -- due -- specified -- in -- any -- bill -- from the -- Executive -- Director -- shall -- be -- conclusive -- on -- the -- organization unless, -- not -- later -- than -- 15 -- days -- after -- the -- bill -- was -- mailed -- to -- its last -- known -- address -- or -- otherwise -- delivered -- to -- it, -- the -- organization files -- an -- application -- for -- review -- by -- the -- Executive -- Director -- setting forth -- the -- grounds -- for -- that -- review.

The -- Executive -- Director -- shall -- promptly -- review -- and -- reconsider the -- amount -- due -- specified -- in -- the -- bill -- and -- shall -- thereafter -- issue -- a determination -- in -- any -- case -- in -- which -- that -- application -- for redetermination -- has -- been -- filed. -- Any -- such -- determination -- shall -- be conclusive -- on -- the -- organization -- unless, -- not -- later -- than -- 15 -- days after -- the -- determination -- was -- mailed -- to -- its -- last -- known -- address -- or otherwise -- delivered -- to -- it, -- the -- organization -- files -- an -- appeal -- to the -- Board -- of -- Appeals, -- setting -- forth -- the -- grounds -- for -- the -- appeal. Proceedings -- on -- appeal -- to -- the -- Board -- of -- Appeals -- from -- the -- amount -- of a -- bill -- rendered -- under -- this -- subsection -- or -- a -- redetermination -- of that -- amount -- shall -- be -- in -- accordance -- with -- the -- provisions -- of subsection -- (g) -- hereof, -- and -- the -- decision -- of -- the -- Board -- of -- Appeals shall -- be -- subject -- to -- the -- provisions -- of -- subsection -- 15 (e) -- of -- this article -- with -- respect -- to -- judicial -- review.

(vi) -- Past -- due -- payments -- of -- amounts -- in -- lieu -- of contributions, -- or -- reports -- with -- respect -- thereto, -- shall -- be -- subject to -- the -- same -- interest -- and -- penalties -- that, -- pursuant -- to -- §§ -- 15 -- and 17, -- apply -- to -- past -- due -- or -- delinquent -- contributions -- and -- reports.

(4) -- Allocation -- of -- Benefit -- Costs. -- Each -- employer -- who is -- liable -- for -- payments -- in -- lieu -- of -- contributions -- shall -- pay -- to -- the Executive -- Director -- for -- the -- fund -- the -- amount -- of -- regular -- benefits, ADDITIONAL BENEFITS plus -- the -- amount -- of -- one -- half -- of -- extended benefits -- paid -- that -- are -- attributable -- to -- service -- in -- the -- employ -- of that -- employer. -- If -- benefits -- paid -- to -- an -- individual -- are -- based -- on wages -- paid -- by -- more -- than -- one -- employer -- and -- one -- or -- more -- of -- those employers -- are -- liable -- for -- payments -- in -- lieu -- of -- contributions, -- the amount -- payable -- to -- the -- fund -- by -- each -- employer -- who -- is -- liable -- for those -- payments -- shall -- be -- determined -- in -- accordance -- with -- the provisions -- of -- subparagraph -- (i) -- or -- subparagraph -- (ii) -- hereof.

(i) -- If -- benefits -- paid -- to -- an -- individual -- are -- based on -- wages -- paid -- by -- one -- or -- more -- employers -- who -- are -- liable -- for payments -- in -- lieu -- of -- contributions -- and -- on -- wages -- paid -- by -- one -- or more -- employers -- who -- are -- liable -- for -- contributions, -- the -- amount -- of benefits -- payable -- by -- each -- employer -- who -- is -- liable -- for -- payments -- in lieu -- of -- contributions -- shall -- be -- an -- amount -- which -- bears -- the -- same ratio -- to -- the -- total -- benefits -- paid -- to -- the -- individual -- as -- the -- total base -- period -- wages -- paid -- to -- the -- individual -- by -- that -- employer -- bear -- to