

(2) In accordance with regulations adopted by the Secretary, an employing unit shall:

(i) submit to the Secretary periodic reports for determination of the amount of contributions due; and

(ii) pay the contribution.

(3) For payment of contributions, a fractional part of a cent:

(i) that is less than one-half cent shall be disregarded; and

(ii) that is one-half cent or more shall be increased to 1 cent.

(e) Wages paid by a private, for-profit employing unit to an inmate of a custodial or penal institution before the inmate is permanently released from the custodial or penal institution, including released by parole, may not constitute taxable wages.

(f) An employing unit may not deduct contributions, wholly or partly, from the wages of an employee.

[8-610.5.

(a) (1) In this section the following words have the meanings indicated.

(2) "Successor employer" means an employer that:

(i) acquires, by sale or otherwise, all or part of the assets, business, organization, or trade of an existing employer; and

(ii) was not an employing unit before acquiring the assets, business, organization, or trade of the predecessor employer.

(3) "New employer" means an employing unit that does not qualify for an earned rate under § 8-610 of this subtitle.

(b) A successor employer shall be assigned a contribution rate according to subsection (c) of this section.

(c) During the first fiscal year of the acquisition of the assets, business, organization, or trade, the successor employer shall elect to:

(1) assume the experience and contribution rate of the predecessor employer; or

(2) be considered a new employer and be assigned a contribution rate in accordance with § 8-609 of this subtitle for the first 2 years after the acquisition of the business.]

8-613.

(a) (1) In this section the following terms have the meanings indicated.

(2) "BUSINESS" OR "TRADE" INCLUDES THE EMPLOYER'S WORKFORCE.