

(3) IF TWO OR MORE SUCCESSOR EMPLOYERS RECEIVE THE TRANSFER, BEGINNING ON THE JANUARY 1 AFTER THE TRANSFER, AND FOR EACH CALENDAR YEAR THEREAFTER, THE RATE OF CONTRIBUTION OF EACH SUCCESSOR EMPLOYER SHALL BE BASED ON ITS EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES IN COMBINATION WITH THE PROPORTIONATE SHARE OF PAYROLLS AND BENEFIT CHARGES ACQUIRED FROM THE PREDECESSOR EMPLOYER.

(E) (1) NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, IF A SUCCESSOR EMPLOYER HAS ANY COMMON OWNERSHIP, MANAGEMENT, OR CONTROL WITH THE PREDECESSOR EMPLOYER, THE CONTRIBUTION RATE OF THE SUCCESSOR EMPLOYER BEGINNING AS OF THE QUARTER IN WHICH THE DATE OF TRANSFER OCCURRED THROUGH THE NEXT DECEMBER 31 SHALL BE BASED ON THE SUCCESSOR EMPLOYER'S EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES IN COMBINATION WITH THE PAYROLLS AND BENEFIT CHARGES OF THE PREDECESSOR EMPLOYER.

(2) IF THE TRANSFER OF ASSETS, BUSINESS, ORGANIZATION, OR TRADE WAS A PARTIAL TRANSFER OF THE PREDECESSOR EMPLOYER'S BUSINESS AND THE PREDECESSOR EMPLOYER REMAINS IN BUSINESS, BEGINNING ON THE JANUARY 1 AFTER THE TRANSFER, AND FOR EACH CALENDAR YEAR THEREAFTER, THE RATE OF CONTRIBUTION OF THE SUCCESSOR EMPLOYER SHALL BE BASED ON ITS EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES IN COMBINATION WITH THE PROPORTIONATE SHARE OF PAYROLLS AND BENEFIT CHARGES ACQUIRED FROM THE PREDECESSOR EMPLOYER.

(3) IF THE PREDECESSOR EMPLOYER DOES NOT REMAIN IN BUSINESS AFTER THE TRANSFER OF ALL OR PART OF THE ASSETS, BUSINESS, ORGANIZATION, OR TRADE OF THE PREDECESSOR EMPLOYER, AND THERE IS ONE SUCCESSOR EMPLOYER, THEN THE RATE OF CONTRIBUTION OF THE SUCCESSOR EMPLOYER BEGINNING ON THE JANUARY 1 AFTER THE TRANSFER, AND FOR EACH CALENDAR YEAR THEREAFTER, SHALL BE BASED ON THE SUCCESSOR EMPLOYER'S EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES IN COMBINATION WITH THE PAYROLLS AND BENEFIT CHARGES OF THE PREDECESSOR EMPLOYER.

(4) (I) IF THE PREDECESSOR EMPLOYER DOES NOT REMAIN IN BUSINESS AFTER THE TRANSFER OF ALL OR PART OF THE ASSETS, BUSINESS, ORGANIZATION, OR TRADE OF THE PREDECESSOR EMPLOYER, AND THERE ARE TWO OR MORE SUCCESSOR EMPLOYERS RECEIVING THE TRANSFER, THEN THE RATE OF CONTRIBUTION FOR EACH OF THE SUCCESSOR EMPLOYERS BEGINNING ON THE JANUARY 1 AFTER THE TRANSFER, AND FOR EACH CALENDAR YEAR THEREAFTER, SHALL BE BASED ON THE SUCCESSOR EMPLOYER'S EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES IN COMBINATION WITH THE PROPORTIONATE SHARE OF PAYROLLS AND BENEFIT CHARGES ACQUIRED FROM THE PREDECESSOR EMPLOYER.

(II) ANY REMAINING PORTION OF THE PREDECESSOR EMPLOYER'S EXPERIENCE SHALL BE TRANSFERRED TO THE SUCCESSOR EMPLOYERS ACCORDING TO EACH SUCCESSOR EMPLOYER'S PROPORTIONATE SHARE OF THE PAYROLL.