

- (1) 1% of the taxable wage base;
 - (2) the 5-year benefit cost rate of the State as computed under subsection (c) of this section; or
 - (3) the contribution rate under § 8-611 of this subtitle that applies to an employing unit with a benefit ratio of 0.000.
- 8-610.

(c) If an employing unit has met each of the requirements to qualify for an earned rate but files no contribution reports for any of the 3 rating years immediately preceding the computation date as required by § 8-626 of this subtitle, the Secretary shall assign the employing unit [a contribution rate that is the earned rate of the employing unit or] the standard rate of contribution[, whichever is greater].

8-612.

(a) (1) Subject to paragraph (2) of this subsection, on the basis of the earned rating record of an employing unit that qualifies for an earned rate of contribution under § 8-610 of this subtitle, the Secretary shall[:

(i)] compute to the 4th decimal place a benefit ratio for the employing unit in accordance with subsection (b) or (c) of this section[; and

(ii) subject to the Schedule of Basic Rate Adjustments in subsection (e) of this section, assign the basic contribution rate that corresponds to the employing unit's benefit ratio in the Table of Basic Rates in subsection (d) of this section].

(2) The Secretary may not assign an earned rate of contribution that is less than [0.1%] 0.3% or more than [9.5%] 13.5%.

(b) For an employing unit that qualifies under § 8-610(a)(2) of this subtitle, the Secretary shall compute a benefit ratio by:

(1) adding the regular, work sharing, and extended benefits that were chargeable to the earned rating record of the employing unit and paid during the 3 rating years immediately preceding the computation date; and

(2) dividing the figure determined under item (1) of this subsection by the total of the reported taxable wages for the same period.

(c) For an employing unit that qualifies under § 8-610(a)(3) of this subtitle, the Secretary shall compute a benefit ratio for the employing unit by:

(1) adding the regular, work sharing, and extended benefits that were chargeable to the earned rating record of the employing unit and paid during the period beginning with the 1st day of the calendar quarter in which the employing unit first became subject to this title and ending on the June 30 immediately preceding the computation date; and

(2) dividing the figure obtained under item (1) of this subsection by the total of the reported taxable wages for the same period.