

(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(c) 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, WORK SHARING 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) Proportionate allocation (when fewer than all base-period employers are liable for reimbursement). -- 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