

benefits paid to the individual as the total base-period wages paid to the individual by that employer bear to the total base-period wages paid to the individual by all his base-period employers.

(ii) Proportionate allocation (when all base-period employers are liable for reimbursement). -- If benefits paid to an individual are based on wages paid by two or more employers who are liable for payments in lieu of contributions, the amount of benefits payable by each such employer 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 the total base-period wages paid to the individual by all of his base-period employers.

(5) Group Accounts. Two or more employers that have become liable for payments in lieu of contributions, in accordance with the provisions of paragraph (2) hereof and §§ 9 and 20(g)(7), may file a joint application to the Executive Director for the establishment of a group account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of those employers. Each such application shall identify and authorize a group representative to act as the group's agent for the purposes of this paragraph. Upon his approval of the application, the Executive Director shall establish a group account for those employers, effective as of the beginning of the calendar quarter in which he receives the application, and shall notify the group's representative of the effective date of the account. That account shall remain in effect for not less than one year and thereafter until terminated at the discretion of the Executive Director or upon application by the group. Upon establishment of the account, each member of the group shall be liable for payments in lieu of contributions with respect to each calendar quarter in the amount that bears the same ratio to the total benefits paid in that quarter that are attributable to service performed in the employ of all members of the group as the total wages paid for service in employment by that member in that quarter bear to the total wages paid during that quarter for service performed in the employ of all members of the group. The Executive Director shall prescribe such regulations as he deems necessary with respect to applications for establishment, maintenance and termination of group accounts that are authorized by this paragraph, for addition of new members to, and withdrawal of active members from, those accounts, and for the determination of the amounts that are payable under this paragraph by members of the group and the time and manner of those payments.

SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 24, 25, and 26, respectively, of Article 95A - Unemployment Insurance Law of the Annotated Code of Maryland be renumbered to be Section(s) 25, 26, and 27, respectively.