

the nearest whole number. With respect to governmental entities, the appropriate share of any extended benefits shall be all extended benefits paid to such individuals. With respect to all other employers, the appropriate share of any extended benefits shall be one half of any extended benefits paid to such individuals.

(i) If the claimant's unemployment is caused by a shutdown by his employer for the purpose of having employees take their vacations at the same time, for inventory, for retooling, or for other purpose of the employer, that is primarily other than a lack of work and causing unemployment for a certain and definable period, all benefits paid to the claimant for that period shall be charged against the experience-rating record of the claimant's employer who caused the shutdown.

(ii) Benefits paid to a claimant under a determination or decision made pursuant to this article shall not be charged against any employer's experience-rating account if as a result of reversal or redetermination a disqualification is imposed for a week or weeks for which said payments were made.

(3) (i) If an employer's experience-rating record has been chargeable with benefits during the 3 calendar years immediately preceding the computation date (as defined in paragraph (9) of this subsection) and each of his annual payrolls, as defined herein, during the three calendar years equals or exceeds \$200, the employer shall be assigned an earned rate based upon his experience as provided in this paragraph. However, any employer who has not been subject to the provisions of this article for a period of time sufficient to meet the 3 calendar year requirement shall for each fiscal year have his rate computed on the basis of his experience if his account has been chargeable with benefits throughout at least the calendar year immediately preceding the computation date and each of his annual payrolls, as defined herein, during the two calendar years immediately preceding the computation date for that fiscal year equalled or exceeded \$200. However, if an employer has met all the other requirements of the law to qualify for an experience rate, but does not have the required annual payrolls because he failed to pay contributions due and payable, on or before the computation date, his contribution rate for the following fiscal year shall be his earned rate or the standard rate, whichever is the greater.

(ii) Any nonprofit organization that elects to pay contributions after having been covered under this article on a payment in lieu of contributions basis, for the purposes of paragraph (i) of this subsection, will be presumed to have had payrolls equalling or exceeding \$200 in each prior fiscal year in which the employer actually paid \$200 or more to individuals for services and the employer will be presumed to have been chargeable with benefits during any period when it was subject to this article on a payment in lieu of contributions basis. Moneys paid for services will be treated as payrolls and benefits