1983, the adjustment to any employer's basic rate may not exceed an increase of 1.7 percent.

For the purposes of this subsection, the term "fund balance" means the total amount available for benefits in the unemployment insurance fund, including amounts receivable by the fund as federal reimbursements for sharable benefits under the "Federal-State Extended Unemployment Compensation Act of 1970" and all amounts receivable from any eligible employer who elects to reimburse the fund for benefit charges to his account in lieu of contributions and the term "total taxable wages" means the wages paid in a calendar year by all employers subject to this article, except employers who elect to be liable for payments in lieu of contributions.

SCHEDULE OF BASIC RATE ADJUSTMENTS

When Ratio Between Fund Balance on Computation Date and Total Taxable Wages for Prior Year Is	Employer's Contribution Basic Rate Shall
A up to 3.6%	Increase by 2.7%
B 3.6% but less than 3.7%	Increase by 2.4%
C 3.7% but less than 3.8%	Increase by 2.1%
D 3.8% but less than 3.9%	Increase by 1.8%
E 3.9% but less than 4.0%	Increase by 1.5%
F 4.0% but less than 4.1%	Increase by 1.2%
G 4.1% but less than 4.2%	Increase by .9%
H 4.2% but less than 4.3%	Increase by .6%
I 4.3% but less than 4.4%	Increase by .3%
J 4.4% but less than 4.5%	Increase by .1%
K 5.5% but less than 6.0%	Decrease by .3%
L 6.0% but less than 6.5%	Decrease by .6%
M 6.5% but less than 7.0%	Decrease by .9%
N 7.0% but less than 7.5%	Decrease by 1.2%
O 7.5% but less than 8.0%	Decrease by 1.5%
P 8.0% but less than 8.5%	Decrease by 1.8%
Q 8.5% or over	Decrease by 2.1%

(5) For the purpose of making any computation under this subsection, any amount which has been credited to Maryland's account under § 903 of the Social Security Act, as amended, and which has been appropriated for expenses of administration, whether or not withdrawn from said account, shall be excluded from the total amount available for benefits in the fund. Further, amounts receivable by the fund as federal reimbursements for sharable benefits under the Federal-State Extended Unemployment Compensation Act of 1970 and all advance payments made on behalf of eligible employers electing to reimburse the fund for benefit charges in lieu of contributions shall be treated as accounts receivable to the fund and shall be included in the fund for computation purposes under this section.

(6) If an employing unit alters its legal status, such as by changing from a sole proprietorship or a partnership