

EMPLOYER, THE SECRETARY MAY WAIVE FOR CAUSE A CHARGE ASSESSED AGAINST THAT EMPLOYER AS A RESULT OF THE EMPLOYER'S ERRONEOUS REPORT.

Benefits paid to claimants based upon wages earned in a work-release program designed to give an inmate of a correctional institution an opportunity to work while serving a term of incarceration shall be treated as benefits for all purposes under this article except that benefits resulting from unemployment due to termination of the inmate's services to a participating employer in a work-release program shall not be charged to such employer if the termination was caused by the inmate's release from prison.

(9) As used in this subsection:

(i) The term "fiscal year" means the twelve-month period from July 1 of each year through June 30 of the next year.

(ii) The term "computation date" with respect to rates of contribution for any fiscal year means May 31 of the preceding fiscal year.

(iii) The term "annual payroll" means the total amount of wages for employment paid by an employer within any calendar year with respect to which contributions have been paid on or before the computation date.

(iv) The term "principal base period employer" means the employer by whom an individual was paid the largest amount of his base period wages.

(v) The term "base period wages" means wages paid to an individual during his base period for insured work.

(10) For the purposes of the experience-rating provisions of this subsection, in any case where a claim for benefits is filed, an employer's account shall not be charged with benefits paid, for the purposes of any computation made for any fiscal year beginning after the date of separation from employment, if the claimant: (i) leaves the service of the employer voluntarily without good cause attributable to his employer; or (ii) is separated from the service of the employer and admits or is found guilty of having committed any criminal act against the employer.

(11) The experience-rating account of an employer who pays contributions under this section may not be charged for benefits paid to an individual whose base period wages include wages for previously uncovered services, as defined in § 20(n-1) of this article, to the extent that the fund is reimbursed for the benefits under the Unemployment Compensation Amendments of 1976.