

(ii) [reported] REPORTS taxable wages [on or before the computation date immediately following each of the 3 calendar years] AS REQUIRED BY § 8-626 OF THIS SUBTITLE FOR THE 3 RATING YEARS IMMEDIATELY PRECEDING THE COMPUTATION DATE.

(3) An employing unit that does not qualify under paragraph (2) of this subsection qualifies if:

(i) throughout the [calendar] RATING year immediately preceding the computation date, the employing unit had an earned rating record that was chargeable with benefits;

(ii) during each of the 2 [calendar] RATING years immediately preceding the computation date, the employing unit [reported] REPORTS taxable wages [on or before the computation date immediately following each of the 2 calendar years] AS REQUIRED BY § 8-626 OF THIS SUBTITLE FOR THE 2 RATING YEARS IMMEDIATELY PRECEDING THE COMPUTATION DATE.

(b) (1) [Except as provided in § 8-609(c) of this subtitle for foreign contractors, an] AN employing unit that transfers an operation from another state to this State qualifies for an earned rate of contribution effective on the transfer if:

(i) [for at least each of the 3 calendar years immediately preceding the transfer,] the employing unit had the experience with benefit charges and payrolls in the other state that subsection (a)(2) requires an employing unit to have in this State; and

(ii) the employing unit submits to the Secretary an application that includes the information that is needed to determine the benefit ratio of the employing unit as if the benefit charges and payrolls in the other state had been paid in this State.

(2) The Secretary shall determine the accuracy of the information in the application.

(c) If an employing unit has met each of the requirements to qualify for an earned rate but [failed to file] FILES NO contribution reports [on or before the appropriate computation date] FOR ANY OF THE 3 RATING YEARS IMMEDIATELY PRECEDING THE COMPUTATION DATE AS REQUIRED BY § 8-626 OF THIS SUBTITLE, the Secretary shall assign the employing unit a contribution rate that is the earned rate of the employing unit or the standard rate of contribution, whichever is greater.

(d) (1) On termination of an election, a not for profit organization or a governmental entity is presumed:

(i) to have reported wages in each calendar year during the election in which the employing unit actually paid individuals for services; and

(ii) to have been chargeable with benefits during any period when it was subject to this title under an election.

(2) The basis for calculating an earned rating record shall be money paid for services and benefits paid.