

Article - Labor and Employment

8-606.

(d) "Computation date" means the [September 30] JULY 1 immediately preceding calendar year for which a rate of contribution is assigned.

(E) "RATING YEAR" MEANS THE 12-MONTH PERIOD BEGINNING JULY 1 AND ENDING JUNE 30 IMMEDIATELY PRECEDING THE COMPUTATION DATE.

8-610.

(a) (1) An employing unit that meets the qualifications of this subsection shall be assigned an earned rate of contribution that is based on the experience of the employing unit.

(2) An employing unit qualifies under this subsection if, during each of the 3 [calendar] RATING years immediately preceding the computation date the employing unit:

(i) had an earned rating record that was chargeable with benefits; and

(ii) [reported taxable wages on or before the computation date immediately following each of the 3 calendar years] REPORTS TAXABLE WAGES 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 taxable wages on or before the computation date immediately following each of the 2 calendar years] REPORTS TAXABLE WAGES 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.