

(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.

8-611.

(f) (1) Except as provided in paragraph (2) of this subsection, if the Secretary determines before the [computation date] FIRST DAY OF THE CALENDAR YEAR FOR WHICH THE RATE IS ASSIGNED, that benefits that have been charged against the earned rating record of an employing unit are recoverable under § 8-809 of this title, the Secretary shall remove those charges from the earned rating record before computation of the earned rate.

(2) The Secretary may not remove a benefit charge from an earned rating record if the benefit was paid as a direct or indirect result of the failure of the employing unit to provide information to the Secretary as required by this title or regulations adopted to carry out this title.

(j) (1) If the Secretary allows an adjustment or refund under [§ 8-638 of this subtitle] THIS TITLE, the Secretary shall correct the employing unit's earned rating record.

(2) (i) The Secretary may not change an earned rate assigned to an employing unit as a result of an adjustment or refund unless UNDER THIS TITLE the application [under § 8-638 of this subtitle] is submitted by the [September 30] DECEMBER 31 preceding the calendar year for which the rate is assigned.

(ii) The Secretary shall waive the [September 30] DECEMBER 31 deadline for good cause.

8-612.

(b) For an employing unit that qualifies under § 8-610(a)(2) of this subtitle, the Secretary shall compute a benefit ratio by:

(1) adding the regular, work sharing, and extended benefits that were chargeable to the earned rating record of the employing unit and paid during the 3 [calendar] RATING years immediately preceding the computation date; and

(2) dividing the figure determined under item (1) of this subsection by the total of the reported taxable wages for the same period.

(c) For an employing unit that qualifies under § 8-610(a)(3) of this subtitle, the Secretary shall compute a benefit ratio for the employing unit by:

(1) adding the regular, work sharing, and extended benefits that were chargeable to the earned rating record of the employing unit and paid during the period beginning with the 1st day of the calendar quarter in which the employing unit first became subject to this title and ending on the [December 31] JUNE 30 immediately preceding the computation date; and