

(i) an employing unit pays to each employee for covered employment during a calendar year; [or]

(ii) an employing unit [or predecessor employer, or combination of both, pays to each employee who was continuously employed immediately before and after a transfer of a business, for covered employment in this State or another state during a calendar year.] **PAYS TO EACH EMPLOYEE FOR COVERED EMPLOYMENT IN THIS STATE AND ANOTHER STATE DURING A CALENDAR YEAR IF THE EMPLOYEE WAS CONTINUOUSLY EMPLOYED IMMEDIATELY BEFORE AND AFTER A TRANSFER OF A BUSINESS FROM ANOTHER STATE DURING A CALENDAR YEAR;**

(III) A REORGANIZED EMPLOYER PAYS TO EACH EMPLOYEE FOR COVERED EMPLOYMENT IF THE EMPLOYEE WAS CONTINUOUSLY EMPLOYED IMMEDIATELY BEFORE AND AFTER THE REORGANIZATION IN A CALENDAR YEAR AND IF THE CONTRIBUTION RATE OF THE REORGANIZED EMPLOYER IS BASED ON THE EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES OF THE EMPLOYING UNIT BEFORE THE REORGANIZATION IN ACCORDANCE WITH § 8-613(B) OF THIS SUBTITLE; OR

(IV) AN EMPLOYING UNIT OR PREDECESSOR EMPLOYER OR COMBINATION OF BOTH PAYS TO EACH EMPLOYEE FOR COVERED EMPLOYMENT DURING A CALENDAR YEAR IF THE PAYROLLS AND BENEFIT CHARGES OF THE PREDECESSOR EMPLOYING UNIT ARE TRANSFERRED TO THE SUCCESSOR EMPLOYING UNIT IN ACCORDANCE § 8-613(D) OR (E) OF THIS SUBTITLE.

(2) If the Federal Unemployment Tax Act or any other federal tax law that allows a credit for a contribution to a state unemployment insurance fund increases the maximum amount of wages taxable under that law in a calendar year to more than \$8,500, the taxable wage base under paragraph (1) of this subsection shall be the same as under the federal law.

(c) (1) The Secretary shall determine the rate of contribution for each employing unit as of the computation date for the next calendar year.

(2) The rate of contribution is effective for 1 calendar year.

(d) (1) By regulation, the Secretary shall set:

(i) the date when contributions are due; and

(ii) the manner in which contributions are to be paid.