

In subsection (a) of this section, the former phrases "for each calendar year in which he is subject to this article", are deleted as surplusage.

Also in subsection (a) of this section, the former phrase "for the fund" is deleted in light of § 8-403(a) of this title, which provides that the Unemployment Insurance Fund is composed of "contributions".

The reference in subsection (d)(2) of this section to "periodic reports" is added in light of the first sentence of former Art. 95A, § 15(a)(1).

In subsection (e) of this section, the word "employee" is substituted for the former words "individuals in his employ", for brevity.

In subsection (b)(1) of this section, the former language "beginning January 1, 1972, is in excess of \$4,200 beginning January 1, 1978, is in excess of \$6,000, and beginning January 1, 1983" is deleted as obsolete.

Defined terms: "Computation date" § 8-605

"Contributions" § 8-101

"Covered employment" § 11-101

"Employing unit" § 8-101

"Predecessor employer" § 8-601

"Secretary" § 8-101

"State" §§ 1-101 and 8-101

"Taxable wage base" § 8-601

"Wages" § 8-101

8-608. STANDARD RATE OF CONTRIBUTION.

EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE, AN EMPLOYING UNIT SHALL PAY CONTRIBUTIONS AT THE STANDARD RATE OF 6.5% OF THE TAXABLE WAGE BASE.

REVISOR'S NOTE: Item (1) of this section is new language derived without substantive change from the second sentence of the introductory language of former Art. 95A, § 8(c)(v).

Section 9 of Ch. 639, Acts of 1990, provides that Section 3 of that Act, which sets the standard rate of contribution at 6.5% of taxable wages beginning on July 1, 1990, "shall remain effective for a period of three years and, at the end of June 30, 1993, and with no further action required by the General Assembly, ... shall be abrogated and of no further force and effect." Thus, Ch. 639 created a temporary increase in the standard rate of contribution, and effective July 1, 1993 unless the General Assembly amends Ch. 639, the standard rate of contribution will be 5.4%. As to a similar provision that affects the Schedule of Basic Rate Adjustments, see the revisor's note to § 8-612 of this subtitle.