

(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.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 8(c)(3) and (7).

Subsections (a)(2)(iii) and (3)(ii)2 of this section are revised to require the employing unit to have "reported taxable wages" on or before the computation date in light of Ch. 708, Acts of 1984, which required the contribution rate to be calculated on the basis of reported wages, but amended only former Art. 95A, § 8(c)(4). This revision is consistent with § 8-612(b)(2) of this subtitle.

Similarly, subsection (d)(1)(i) of this section is revised to presume "payment" of taxable wages of at least \$200.

In the introductory language of subsection (d)(1) of this section, the reference to a "governmental entity" is added to reflect that a governmental entity that elects to make reimbursement payments is treated the same as a not for profit organization that elects to make payments in lieu of contributions.

Also in the introductory language of subsection (d)(1) of this section, the defined term "not for profit organization" is substituted for the former words "nonprofit organization", for clarity and to conform to terminology used throughout this title.

The Labor and Employment Article Review Committee notes, for consideration by the General Assembly, that subsection (a)(2) of this section, which sets out qualifications for an employing unit with 3 years experience, seems unnecessary in light of subsection (a)(3), which sets out qualifications for an employing unit with 2 years experience. To the extent that the information in subsection (a)(2) is important in computing an earned rate, it could be incorporated into the provision on computation.

Defined terms: "Benefits" § 8-101

"Computation date" § 8-605

"Election" § 8-601 "Employing unit" § 8-101

"Governmental entity" § 8-101

"Not for profit organization" § 8-101

"Secretary" § 8-101

8-611. EARNED RATING RECORD.

(A) DUTY OF SECRETARY.