

FOR EACH EMPLOYING UNIT, THE SECRETARY SHALL KEEP AN EARNED RATING RECORD THAT SHOWS ALL BENEFITS THAT ARE BASED ON COVERED EMPLOYMENT THAT WAS PERFORMED FOR THE EMPLOYING UNIT.

(B) ALLOCATION OF REGULAR BENEFITS.

(1) EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, IF A CLAIMANT EARNED AT LEAST 75% OF BASE PERIOD WAGES FROM A SINGLE BASE PERIOD EMPLOYER, THE SECRETARY SHALL CHARGE AGAINST THE EARNED RATING RECORD OF THAT EMPLOYING UNIT ALL REGULAR BENEFITS PAID TO THE CLAIMANT AND THE SHARE OF EXTENDED BENEFITS REQUIRED UNDER SUBSECTION (C) OF THIS SECTION.

(2) EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, IF A CLAIMANT EARNED LESS THAN 75% OF BASE PERIOD WAGES FROM A SINGLE BASE PERIOD EMPLOYER, THE SECRETARY SHALL CHARGE PRO RATA AGAINST THE EARNED RATING RECORD OF EACH BASE PERIOD EMPLOYER ALL REGULAR BENEFITS AND THE SHARE OF EXTENDED BENEFITS REQUIRED UNDER SUBSECTION (C) OF THIS SECTION IN THE SAME PROPORTION AS THE WAGES PAID BY THE BASE PERIOD EMPLOYER IS TO THE TOTAL WAGES OF THE CLAIMANT DURING THE BASE PERIOD, AND ROUNDED TO THE NEAREST DOLLAR.

(C) ALLOCATION OF EXTENDED BENEFITS.

(1) NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, THE SECRETARY MAY NOT CHARGE AGAINST THE EARNED RATING RECORD OF AN EMPLOYING UNIT AN EXTENDED BENEFIT PAYMENT FOR WHICH THE STATE RECEIVES FULL REIMBURSEMENT FROM THE FEDERAL GOVERNMENT.

(2) EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, THE APPROPRIATE SHARE OF EXTENDED BENEFITS:

(I) FOR A GOVERNMENTAL ENTITY, IS ALL EXTENDED BENEFITS PAID TO A CLAIMANT; AND

(II) FOR OTHER EMPLOYING UNITS, IS 50% OF EXTENDED BENEFITS PAID TO A CLAIMANT.

(D) SHUTDOWNS FOR CONVENIENCE AND WORK SHARING PROGRAMS.

THE SECRETARY SHALL CHARGE ALL REGULAR AND EXTENDED BENEFITS PAID TO A CLAIMANT AGAINST THE EARNED RATING RECORD OF AN EMPLOYING UNIT THAT CAUSED THE CLAIMANT'S UNEMPLOYMENT DURING ANY PERIOD IN WHICH THE UNEMPLOYMENT IS CAUSED BY: