

contributions" in Art. 95A, § 8(c)(6)(iii)2, which seems to refer back to "all contributions" in § 8(c)(6)(iii)1. Also, the interpretation accounts for liability for interest and penalties among multiple employing units.

Defined terms: "Calendar quarter" § 8-101

"Contributions" § 8-101

"Employer" § 8-101 "Employing unit" § 8-101

"Predecessor employer" § 8-601

"Secretary" § 8-101

8-614. RESERVED.

8-615. RESERVED.

PART III. REIMBURSEMENT PAYMENTS.

8-616. ELECTION PERMITTED.

(A) IN GENERAL.

A NOT FOR PROFIT ORGANIZATION OR A GOVERNMENTAL ENTITY THAT HAS BEEN DETERMINED TO BE AN EMPLOYING UNIT MAY MAKE AN ELECTION IN ACCORDANCE WITH THIS PART III.

(B) SCOPE OF ELECTION — NOT FOR PROFIT ORGANIZATION.

UNDER AN ELECTION, A NOT FOR PROFIT ORGANIZATION SHALL REIMBURSE THE UNEMPLOYMENT INSURANCE FUND FOR ALL REGULAR AND WORK SHARING BENEFITS AND 50% OF EXTENDED BENEFITS THAT ARE:

(1) ATTRIBUTABLE TO COVERED EMPLOYMENT FOR THE NOT FOR PROFIT ORGANIZATION; AND

(2) PAID TO INDIVIDUALS FOR ANY WEEK OF UNEMPLOYMENT THAT BEGINS DURING THE EFFECTIVE PERIOD OF THE ELECTION.

(C) SAME — GOVERNMENTAL ENTITIES.

UNDER AN ELECTION, A GOVERNMENTAL ENTITY SHALL REIMBURSE THE UNEMPLOYMENT INSURANCE FUND FOR ALL REGULAR, WORK SHARING, AND EXTENDED BENEFITS THAT ARE:

(1) ATTRIBUTABLE TO COVERED EMPLOYMENT FOR THE GOVERNMENTAL ENTITY; AND

(2) PAID TO INDIVIDUALS FOR ANY WEEK OF UNEMPLOYMENT THAT BEGINS DURING THE EFFECTIVE PERIOD OF THE ELECTION.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from the references, in former Art. 95A, § 8(d)(2) and (f), to an election to make payments in lieu of contributions. It is set out as a separate section for emphasis.