

(I) A BILL FOR A PERCENTAGE OF ITS TOTAL PAYROLL FOR THE IMMEDIATELY PRECEDING CALENDAR YEAR AS DETERMINED BY THE SECRETARY, BASED EACH YEAR ON THE AVERAGE COST OF BENEFITS THAT ARE ATTRIBUTABLE TO COVERED EMPLOYMENT FOR THE NOT FOR PROFIT ORGANIZATION OR GOVERNMENTAL ENTITY DURING THE IMMEDIATELY PRECEDING CALENDAR YEAR; OR

(II) IF THE NOT FOR PROFIT ORGANIZATION OR GOVERNMENTAL ENTITY DID NOT PAY WAGES DURING THE 4 CALENDAR QUARTERS OF THE PRECEDING CALENDAR YEAR, A BILL FOR A PERCENTAGE OF ITS PAYROLL DURING THAT YEAR AS DETERMINED BY THE SECRETARY.

(4) AT THE END OF EACH CALENDAR YEAR:

(I) THE SECRETARY MAY MODIFY THE PERIODIC PERCENTAGE OF PAYROLL PAYABLE UNDER THIS SUBSECTION FOR THE UPCOMING YEAR TO MINIMIZE EXCESS OR INSUFFICIENT PAYMENTS;

(II) THE SECRETARY SHALL DETERMINE THE DIFFERENCE BETWEEN PAYMENTS MADE BY A NOT FOR PROFIT ORGANIZATION OR GOVERNMENTAL ENTITY AND THE AMOUNT IT IS REQUIRED TO REIMBURSE TO THE UNEMPLOYMENT INSURANCE FUND UNDER § 8-616 OF THIS SUBTITLE; AND

(III) IF THE UNEMPLOYMENT INSURANCE FUND HAS NOT BEEN REIMBURSED FULLY, THE SECRETARY SHALL MAIL TO THE NOT FOR PROFIT ORGANIZATION OR GOVERNMENTAL ENTITY AT ITS LAST KNOWN ADDRESS OR OTHERWISE DELIVER TO IT A BILL FOR THE DIFFERENCE AND REQUIRE PAYMENT IN ACCORDANCE WITH SUBSECTION (A)(2) OF THIS SECTION.

(5) IF THE TOTAL PAYMENTS FOR A CALENDAR YEAR EXCEED THE AMOUNT REQUIRED TO BE REIMBURSED, THE SECRETARY MAY:

(I) REFUND ALL OR PART OF THE EXCESS FROM THE UNEMPLOYMENT INSURANCE FUND; OR

(II) RETAIN ALL OR PART OF THE EXCESS IN THE UNEMPLOYMENT INSURANCE FUND AS PART OF THE PAYMENTS THAT MAY BE REQUIRED FOR THE NEXT CALENDAR YEAR.

(E) DEDUCTION FROM WAGES PROHIBITED.

AN EMPLOYING UNIT MAY NOT DEDUCT, WHOLLY OR PARTLY, ANY PAYMENT MADE UNDER THIS SUBTITLE FROM THE COMPENSATION OF INDIVIDUALS IN THE EMPLOY OF THE NOT FOR PROFIT ORGANIZATION OR GOVERNMENTAL ENTITY.