

(C) ISSUANCE OF ADJUSTMENT OR REFUND.

(1) IF THE SECRETARY DETERMINES THAT THE CONTESTED AMOUNT OR ANY PART OF IT WAS COLLECTED ERRONEOUSLY, THE SECRETARY SHALL:

(I) ALLOW THE EMPLOYING UNIT TO MAKE AN ADJUSTMENT WITHOUT INTEREST TO THE CONTRIBUTION THEN DUE BY THE EMPLOYING UNIT; OR

(II) IF AN ADJUSTMENT CANNOT BE MADE, REFUND THE AMOUNT WITHOUT INTEREST.

(2) THE SECRETARY SHALL REFUND A CONTRIBUTION THAT WAS COLLECTED ERRONEOUSLY FROM THE UNEMPLOYMENT INSURANCE FUND AND INTEREST THAT WAS COLLECTED ERRONEOUSLY FROM THE SPECIAL ADMINISTRATIVE EXPENSE FUND.

(3) IF AN EMPLOYING UNIT REPORTED WAGES THAT HAVE BEEN INCLUDED IN THE DETERMINATION OF AN ELIGIBLE CLAIMANT FOR BENEFITS, THE SECRETARY SHALL REDUCE ANY ADJUSTMENT OR REFUND BY THE AMOUNT OF BENEFITS RECEIVED BY THE CLAIMANT THAT ARE CHARGEABLE TO THE EMPLOYING UNIT.

(D) ADJUSTMENT OR REFUND ON INITIATIVE OF SECRETARY.

WITHIN THE TIME LIMITATION FOR AN APPLICATION UNDER SUBSECTION (B) OF THIS SECTION AND IN ACCORDANCE WITH SUBSECTION (C) OF THIS SECTION, THE SECRETARY, ON THE SECRETARY'S OWN INITIATIVE, MAY MAKE AN ADJUSTMENT OR GRANT A REFUND WITHOUT INTEREST.

(E) REJECTION OF CLAIM; APPEAL.

(1) IF A CLAIM FOR AN ADJUSTMENT OR REFUND IS REJECTED, THE SECRETARY SHALL MAIL A WRITTEN NOTICE OF REJECTION TO THE EMPLOYING UNIT.

(2) (I) WITHIN 15 DAYS AFTER RECEIVING A NOTICE OF REJECTION, THE EMPLOYING UNIT MAY PETITION THE APPEALS BOARD FOR A FORMAL HEARING.

(II) THE PETITION SHALL STATE THE GROUNDS ON WHICH THE REFUND OR ADJUSTMENT IS CLAIMED.

(3) THE BOARD OF APPEALS SHALL:

(I) GRANT A HEARING REQUESTED UNDER THIS SUBSECTION;

(II) NOTIFY THE EMPLOYING UNIT OF THE TIME AND PLACE OF THE HEARING;