

Article - Labor and Employment

§8-610.

(a) (1) An employing unit that meets the qualifications of this subsection shall be assigned an earned rate of contribution that is based on the experience of the employing unit.

(2) An employing unit qualifies under this subsection if, during each of the 3 rating years immediately preceding the computation date the employing unit:

(i) had an earned rating record that was chargeable with benefits;
and

(ii) reports taxable wages as required by § 8-626 of this subtitle for the 3 rating years immediately preceding the computation date.

(3) An employing unit that does not qualify under paragraph (2) of this subsection qualifies if:

(i) throughout the rating year immediately preceding the computation date, the employing unit had an earned rating record that was chargeable with benefits; and

(ii) during each of the 2 rating years immediately preceding the computation date, the employing unit reports taxable wages as required by § 8-626 of this subtitle for the 2 rating years immediately preceding the computation date.

(b) (1) An employing unit that transfers an operation from another state to this State qualifies for an earned rate of contribution effective on the transfer if:

(i) the employing unit had the experience with benefit charges and payrolls in the other state that subsection (a)(2) of this section requires an employing unit to have in this State; and

(ii) the employing unit submits to the Secretary an application that includes the information that is needed to determine the benefit ratio of the employing unit as if the benefit charges and payrolls in the other state had been paid in this State.

(2) The Secretary shall determine the accuracy of the information in the application.

(c) If an employing unit has met each of the requirements to qualify for an earned rate but files no contribution reports for any of the 3 rating years immediately preceding the computation date as required by § 8-626 of this subtitle, the Secretary shall assign the employing unit the standard rate of contribution.

(d) (1) On termination of an election, a not for profit organization or a governmental entity is presumed:

(i) to have reported wages in each calendar year during the election in which the employing unit actually paid individuals for services; and

(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.