

to reimburse the fund for benefit charges to his account in lieu of contributions and the term "total taxable wages" means the wages paid in a calendar year by all employers subject to this article, except employers who elect to be liable for payments in lieu of contributions.

SCHEDULE OF BASIC RATE ADJUSTMENTS

When Ratio Between Fund Balance on Computation Date and Total Taxable Wages for Prior Year Is	Employer's Contribution Basic Rate Shall
A up to 3.6%	Increase by 2.7%
B 3.6% but less than 3.7%	Increase by 2.4%
C 3.7% but less than 3.8%	Increase by 2.1%
D 3.8% but less than 3.9%	Increase by 1.8%
E 3.9% but less than 4.0%	Increase by 1.5%
F 4.0% but less than 4.1%	Increase by 1.2%
G 4.1% but less than 4.2%	Increase by .9%
H 4.2% but less than 4.3%	Increase by .6%
I 4.3% but less than 4.4%	Increase by .3%
J 4.4% but less than 4.5%	Increase by .1%
K 5.5% but less than 6.0%	Decrease by .3%
L 6.0% but less than 6.5%	Decrease by .6%
M 6.5% but less than 7.0%	Decrease by .9%
N 7.0% but less than 7.5%	Decrease by 1.2%
O 7.5% but less than 8.0%	Decrease by 1.5%
P 8.0% but less than 8.5%	Decrease by 1.8%
Q 8.5% or over	Decrease by 2.1%

(5) For the purpose of making any computation under this subsection, any amount which has been credited to Maryland's account under § 903 of the Social Security Act, as amended, and which has been appropriated for expenses of administration, whether or not withdrawn from said account, shall be excluded from the total amount available for benefits in the fund. Further, amounts receivable by the fund as federal reimbursements for sharable benefits under the Federal-State Extended Unemployment Compensation Act of 1970 and all advance payments made on behalf of eligible employers electing to reimburse the fund for benefit charges in lieu of contributions shall be treated as accounts receivable to the fund and shall be included in the fund for computation purposes under this section.

(6) If an employing unit alters its legal status, such as by changing from a sole proprietorship or a partnership to a corporation, or if an employing unit otherwise changes its trade name or business identity and the enterprise remains under substantially the same ownership, the Executive Director shall combine the experience-rating records of the two employing units and shall for purposes of rate determination transfer to the successor employer the payroll record and the benefit charges of the predecessor. In the event the predecessor remains in business and has employment after the date of the transfer, the predecessor shall be regarded for experience-rating purposes as a new employer. Provided, that the payroll record and benefit