

**§1221. Payments; rates; amounts****1. Payment.**

A. Contributions accrue and become payable by each employer subject to this chapter, other than those liable for payments in lieu of contributions, for each calendar year in which the employer is subject to this chapter, with respect to wages for employment, as defined in section 1043, subsection 11. These contributions become due and must be paid by each employer to the bureau for the fund on or before the last day of the month following the close of the calendar quarter to which the contributions relate and may not be deducted, in whole or in part, from the wages of the employees. [PL 1995, c. 657, §3 (AMD); PL 1995, c. 657, §10 (AFF).]

B. In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to 1/2¢ or more, in which case it shall be increased to 1.

[PL 1995, c. 657, §3 (AMD); PL 1995, c. 657, §10 (AFF).]

**2. Rate of contribution.** Each employer subject to this chapter, other than those liable for payments in lieu of contributions, shall pay contributions at the rate of 5.4% of the wages paid by the employer with respect to employment during each calendar year, except as otherwise prescribed in subsection 4.

A. [PL 1985, c. 348, §9 (RP).]

B. [PL 1983, c. 16 (NEW); MRSA T. 26 §1221, sub-§2, ¶B (RP).]

C. Each employer subject to this chapter, other than those liable for payments in lieu of contributions, shall pay, in addition to the contribution rate as prescribed in subsection 4, 7/10 of 1% of the wages paid by the employer with respect to employment during the calendar year 1993, 8/10 of 1% of the wages paid by the employer with respect to employment during the calendar year 1994 and 4/10 of 1% of the wages paid by the employer with respect to employment during calendar years 1995, 1996, 1997, 1998 and 1999. [PL 1997, c. 745, §2 (AMD).]

[RR 2023, c. 2, Pt. E, §107 (COR).]

**3. Experience rating record.**

A. At the time the status of an employing unit is ascertained to be that of an employer, the commissioner shall establish and maintain, until the employer status is terminated, for the employer an experience rating record, to which are credited all the contributions that the employer pays on the employer's own behalf. This chapter may not be construed to grant any employer or individuals in the employer's service prior claims or rights to the amounts paid by the employer into the fund. Benefits paid to an eligible individual under the Employment Security Law must be charged against the experience rating record of the claimant's most recent subject employer or to the General Fund if the otherwise chargeable experience rating record is that of an employer whose status as such has been terminated; except that no charge may be made to an individual employer but must be made to the General Fund if the commission finds that:

- (1) The claimant's separation from the claimant's last employer was for misconduct in connection with the claimant's employment or was voluntary without good cause attributable to the employer;
- (2) The claimant has refused to accept reemployment in suitable work when offered by a previous employer, without good cause attributable to the employer;
- (3) Benefits paid are not chargeable against any employer's experience rating record in accordance with section 1194, subsection 11, paragraphs B and C;
- (5) Reimbursements are made to a state, the Virgin Islands or Canada for benefits paid to a claimant under a reciprocal benefits arrangement as authorized in section 1082, subsection 12,

as long as the wages of the claimant transferred to the other state, the Virgin Islands or Canada under such an arrangement are less than the amount of wages for insured work required for benefit purposes by section 1192, subsection 5;

(6) The claimant was hired by the claimant's last employer to fill a position left open by a Legislator given a leave of absence under chapter 7, subchapter 5-A, and the claimant's separation from this employer was because the employer restored the Legislator to the position after the Legislator's leave of absence as required by chapter 7, subchapter 5-A;

(7) The claimant was hired by the claimant's last employer to fill a position left open by an individual who left to enter active duty in the United States military, and the claimant's separation from this employer was because the employer restored the military serviceperson to the person's former employment upon separation from military service;

(8) The claimant was hired by the claimant's last employer to fill a position left open by an individual given a leave of absence for family medical leave provided under Maine or federal law, and the claimant's separation from this employer was because the employer restored the individual to the position at the completion of the leave; or

(9) The claimant initiated a partial separation or reduction of hours and that partial separation or reduction of hours was agreed to by the employee and employer. [PL 2019, c. 585, §1 (AMD).]

A-1. [PL 1989, c. 363, §2 (RP).]

A-2. No charge shall be made to an individual employer or governmental entity for benefits paid to any individual whose base-period wages include wages for previously uncovered services as defined in section 1043, subsection 19, paragraph C to the extent that the unemployment compensation fund is reimbursed for such benefits pursuant to section 121 of PL 94-566. No charge shall be made to an employer or governmental entity for benefits paid to any individual if eligibility for such benefits would not have been established but for the use of wages paid for previously uncovered services. [PL 1977, c. 570, §26 (NEW).]

B. The commissioner shall classify employers in accordance with their actual experience in the payment of contributions on their own behalf and with respect to benefits charged against their experience rating records and shall submit in the commissioner's annual report to the Governor the results of the actual experience in payment of contributions on behalf of the individual employers and with respect to benefits charged to their experience rating records together with the recommendations relative to the advisability of the continuance of the rates based on benefit experience. [RR 2023, c. 2, Pt. E, §108 (COR).]

C. [PL 2011, c. 499, §1 (AMD); MRSA T. 26 §1221, sub-§3, ¶C (RP).]

C-1. [PL 2017, c. 284, Pt. CCCC, §3 (RP).]

C-2. For the purposes of paragraph A, the experience rating record of the most recent subject employer may not be charged with benefits paid to a claimant whose work record with that employer totaled 5 consecutive weeks or less of total or partial employment, in which case the most recent subject employer with whom the claimant's work record exceeded 5 consecutive weeks of total or partial employment must be charged if that employer would have otherwise been chargeable had not subsequent employment intervened. [PL 2019, c. 585, §2 (NEW).]

D. This subsection shall apply only to employers subject to payment of contributions as provided in subsections 1 and 2. [PL 1971, c. 538, §37 (NEW).]

E. An employer's experience rating record may not be relieved of charges relating to an erroneous payment from the fund if the bureau determines that:

(1) The erroneous payment was made because the employer or agent of the employer was at fault for failing to respond timely or adequately to a written or electronic request from the bureau for information relating to the claim for unemployment compensation; and

(2) The employer or agent of the employer has established a pattern of failing to respond timely or adequately to written or electronic requests from the bureau for information relating to claims for unemployment compensation.

A determination of the bureau not to relieve charges pursuant to this paragraph is subject to appeal as other determinations of the bureau with respect to the charging of employers' experience rating records. [PL 2013, c. 314, §3 (NEW); PL 2013, c. 314, §6 (AFF).]

[RR 2023, c. 2, Pt. E, §108 (COR).]

**4. Employer's experience classifications.** The commissioner shall compute annually contribution rates for each employer based on the employer's experience rating record and shall designate a contribution rate schedule.

A. The standard rate of contributions is 5.4%. A contributing employer's rate may not be varied from the standard rate, unless and until the employer's experience rating record has been chargeable with benefits throughout the 24-consecutive-calendar-month period ending on the computation date applicable to that year; each contributing employer newly subject to this chapter shall pay contributions at the average contribution rate, rounded to the next higher 1/10 of 1%, on the taxable wages reported by contributing employers for the 12-month period immediately preceding the last computation date, except that the rate may not exceed 3.0% nor be less than 1% and except that, with respect to the rate year beginning January 1, 1986, and each rate year thereafter, the rate may not exceed 4.0% nor be less than 1%, until such time as the employer's experience rating record has been chargeable with benefits throughout the 24-consecutive-calendar-month period ending on the computation date applicable to that year, and for rate years thereafter the employer's contribution rate is determined in accordance with subsection 3 and this subsection. [RR 2023, c. 2, Pt. E, §109 (COR).]

B. Subject to paragraph A, each employer's contribution rate for the 12-month period commencing January 1st of each year is based upon the employer's experience rating record and determined from the employer's reserve ratio, which is the percent obtained by dividing the amount by which, if any, the employer's contributions credited from the time the employer first or most recently became an employer, whichever date is later, and up to and including June 30th of the preceding year, including any part of the employer's contributions due for that year paid on or before July 31st of that year, exceed the employer's benefits charged during the same period, by the employer's average annual payroll for the 36-consecutive-month period ending June 30th of the preceding year. The employer's contribution rate is the percent shown on the line of the following table on which in column A there is indicated the employer's reserve ratio and under the schedule within which the reserve multiple falls as of September 30th of each year. The following table applies for each 12-month period commencing January 1st of each year as determined by paragraph C.

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Employer Reserve Ratio		When Reserve Multiple is:								
Equal to or more than	Less than	over 2.50	2.37-2.50	2.23-2.36	2.09-2.22	1.95-2.08	1.81-1.94	1.67-1.80	1.53-1.66	
Column A		Schedules								
		A	B	C	D	E	F	G	H	
19.0% and over		0.5%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	
18.0%	19.0%	0.6%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	
17.0%	18.0%	0.7%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	
16.0%	17.0%	0.8%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	

15.0%	16.0%	0.9%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%
14.0%	15.0%	1.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%
13.0%	14.0%	1.1%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%
12.0%	13.0%	1.2%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%
11.0%	12.0%	1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%
10.0%	11.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%
9.0%	10.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%
8.0%	9.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%
7.0%	8.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%
6.0%	7.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%
5.0%	6.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%
4.0%	5.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%
3.0%	4.0%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%
2.0%	3.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%
1.0%	2.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%
.0%	1.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%
-1.0%	.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%
-2.0%	-1.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%
-3.0%	-2.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%
-4.0%	-3.0%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%
-5.0%	-4.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%
-6.0%	-5.0%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%
-7.0%	-6.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%
-8.0%	-7.0%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%
-9.0%	-8.0%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%
-10.0%	-9.0%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%
-11.0%	-10.0%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%
-12.0%	-11.0%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%
under	-12.0%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%

EMPLOYER'S CONTRIBUTION RATE IN PERCENT OF WAGES

Employer Reserve Ratio	When Reserve Multiple is:									
	Equal to or more than	Less than	1.39- 1.52	1.25- 1.38	1.11- 1.24	.97- 1.10	.83- .96	.68- .82	.45- .67	under .45
	Column A		I	J	K	L	M	N	O	P
19.0% and over		1.3%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.4%	
18.0%	19.0%	1.4%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.5%	
17.0%	18.0%	1.5%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.6%	
16.0%	17.0%	1.6%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.7%	
15.0%	16.0%	1.7%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.8%	
14.0%	15.0%	1.8%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.9%	
13.0%	14.0%	1.9%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	3.0%	
12.0%	13.0%	2.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	3.1%	
11.0%	12.0%	2.1%	2.2%	2.3%	2.4%	2.5%	2.6%	2.7%	3.2%	
10.0%	11.0%	2.2%	2.3%	2.4%	2.5%	2.5%	2.7%	2.8%	3.3%	
9.0%	10.0%	2.3%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.4%	
8.0%	9.0%	2.4%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.5%	
7.0%	8.0%	2.5%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.6%	
6.0%	7.0%	2.6%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.7%	

5.0%	6.0%	2.7%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.8%
4.0%	5.0%	2.8%	2.9%	3.0%	3.1%	3.2%	3.3%	3.4%	3.9%
3.0%	4.0%	3.0%	3.1%	3.2%	3.3%	3.4%	3.5%	3.6%	4.1%
2.0%	3.0%	3.2%	3.3%	3.4%	3.5%	3.6%	3.7%	3.8%	4.3%
1.0%	2.0%	3.4%	3.5%	3.6%	3.7%	3.8%	3.9%	4.0%	4.5%
.0%	1.0%	3.6%	3.7%	3.8%	3.9%	4.0%	4.1%	4.2%	4.7%
-1.0%	.0%	3.8%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.9%
-2.0%	-1.0%	3.9%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	5.0%
-3.0%	-2.0%	4.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	5.1%
-4.0%	-3.0%	4.1%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	5.2%
-5.0%	-4.0%	4.2%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	5.3%
-6.0%	-5.0%	4.3%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.4%
-7.0%	-6.0%	4.4%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.5%
-8.0%	-7.0%	4.5%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.6%
-9.0%	-8.0%	4.6%	4.7%	4.8%	4.9%	5.0%	5.1%	5.2%	5.7%
-10.0%	-9.0%	4.8%	4.9%	5.0%	5.1%	5.2%	5.3%	5.4%	5.9%
-11.0%	-10.0%	5.0%	5.1%	5.2%	5.3%	5.4%	5.5%	5.6%	6.1%
-12.0%	-11.0%	5.2%	5.3%	5.4%	5.5%	5.6%	5.7%	5.8%	6.3%
under	-12.0%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%	6.4%

[PL 2017, c. 284, Pt. CCCCC, §4 (AMD).]

C. To designate the contribution rate schedule to be effective for a rate year, a reserve multiple must be determined. The reserve multiple must be determined by dividing the fund reserve ratio by the composite cost rate. The determination date is September 30th of each calendar year, and the schedule of contribution rates to apply for the 12-month period commencing January 1st, is determined by this reserve multiple, except that for the 1998 and 1999 rate years Schedule P is in effect. [PL 1997, c. 745, §3 (AMD).]

D. As used in this section, the words "contributions credited" and "benefits charged" mean the contributions credited to and the benefits paid and chargeable against the experience rating record of an employer as provided in subsection 3, including all contributions due and paid on or before July 31st following the computation date and all benefits paid and chargeable on or before the computation date. [RR 2023, c. 2, Pt. E, §109 (COR).]

E. The commissioner:

(1) Shall promptly notify each employer of the employer's rate of contributions as determined for the 12-month period commencing January 1st of each year pursuant to this section. The determination becomes conclusive and binding upon the employer unless, within 15 days after the mailing of notice thereof to the employer's last known address or in the absence of mailing, within 15 days after the delivery of the notice, the employer files an application for review and redetermination, setting forth the employer's reasons for filing. If the commission grants the review, the employer must be promptly notified thereof and must be granted an opportunity for a hearing, but an employer does not have standing, in any proceedings involving the employer's rate of contributions or contribution liability, to contest the chargeability to the employer's experience rating record of any benefits paid in accordance with a determination, redetermination or decision pursuant to section 1194 except upon the ground that the services on the basis of which these benefits were found to be chargeable did not constitute services performed in employment for the employer and only in the event that the employer was not a party to the determination, redetermination or decision or to any other proceedings under this chapter in which the character of these services was determined. The employer must be promptly notified of the commission's denial of the employer's application, or the commission's

redetermination, both of which are subject to appeal pursuant to Title 5, chapter 375, subchapter 7; and

(2) Shall provide each employer at least monthly with a notification of benefits paid and chargeable to the employer's experience rating record, and any such notification, in the absence of an application for redetermination filed in such a manner and within such period as the commission may prescribe, becomes conclusive and binding upon the employer for all purposes. Such a redetermination, made after notice and opportunity for hearing, and the commission's findings of fact in connection with the redetermination, may be introduced in any subsequent administrative or judicial proceedings involving the determination of the rate of contributions of any employer for the 12-month period commencing January 1st of any year and is entitled to the same finality as is provided in this section with respect to the findings of fact made by the commission in proceedings to redetermine the contribution rates of an employer. [RR 2023, c. 2, Pt. E, §109 (COR).]

F. Notwithstanding any other inconsistent law, an employer who has been notified of the employer's rate of contribution as required by paragraph E, subparagraph (1), for any year commencing January 1st, may voluntarily make payment of additional contributions and, upon that payment, is entitled to promptly receive a recomputation and renotification of the employer's contribution rate for that year, including in the calculation the additional contributions so made. Any such additional contribution must be made during the 30-day period following the date of the mailing to the employer of the notice of the employer's contribution rate in any year unless, for good cause, the time of payment has been extended by the commissioner for a period not to exceed an additional 10 days. [RR 2023, c. 2, Pt. E, §109 (COR).]

[RR 2023, c. 2, Pt. E, §109 (COR).]

**4-A. Employer's experience classifications after January 1, 2000.** For rate years commencing on or after January 1, 2000, the commissioner shall compute annually contribution rates for each employer based on the employer's own experience rating record and shall designate a schedule and planned yield.

A. The standard rate of contributions is 5.4%. A contributing employer's rate may not be varied from the standard rate unless the employer's experience rating record has been chargeable with benefits throughout the period of 24 consecutive calendar months ending on the computation date applicable to such a year. A contributing employer newly subject to this chapter shall pay contributions at a rate equal to the greater of the predetermined yield or 1.0% until the employer's experience rating record has been chargeable with benefits throughout the period of 24 consecutive calendar months ending on the computation date applicable to such a year. For rate years thereafter, the employer's contribution rate is determined in accordance with this subsection and subsection 3.

Effective January 1, 2008, the contribution rate must be reduced by the Competitive Skills Scholarship Fund predetermined yield as defined in section 1166, subsection 1, paragraph C, except that a contribution rate under this paragraph may not be reduced below 1%.

Effective January 1, 2021, the contribution rate must also be reduced by the Unemployment Program Administrative Fund predetermined yield as defined in section 1167, subsection 1, paragraph C, except that a contribution rate under this paragraph may not be reduced below 1%. [PL 2019, c. 616, Pt. EE, §1 (AMD).]

B. Subject to paragraph A, an employer's contribution rate for the 12-month period commencing January 1st of each year is based upon the employer's experience rating record and determined from the employer's reserve ratio. The employer's reserve ratio is the percent obtained by dividing the amount, if any, by which the employer's contributions, credited from the time the employer first or most recently became an employer, whichever date is later, up to and including June 30th of the preceding year, including any part of the employer's contributions due for that year paid on or

before July 31st of that year, exceed the employer's benefits charged during the same period, by the employer's average annual payroll for the period of 36 consecutive months ending June 30th of the preceding year. The employer's contribution rate is determined under subparagraphs (1) to (8).

(1) The commissioner shall prepare a schedule listing all employers for whom a reserve ratio has been computed pursuant to this paragraph, in the order of their reserve ratios, beginning with the highest ratio. For each employer, the schedule must show:

- (a) The amount of the employer's reserve ratio;
- (b) The amount of the employer's annual taxable payroll; and
- (c) A cumulative total consisting of the amount of the employer's annual taxable payroll plus the amount of the annual taxable payrolls of all other employers preceding the employer on the list.

(2) The commissioner shall segregate employers into contribution categories in accordance with the cumulative totals under subparagraph (1), division (c). The contribution category is determined by the cumulative payroll percentage limits in column B. Each contribution category is identified by the contribution category number in column A that is opposite the figures in column B, which represent the percentage limits of each contribution category. If an employer's taxable payroll falls in more than one contribution category, the employer must be assigned to the lower-numbered contribution category, except that an employer may not be assigned to a higher contribution category than is assigned any other employer with the same reserve ratio.

A Contribution Category	B % of Taxable Payrolls		C Experience Factors	D Phase-in Experience Factors 2002 and 2003	E Phase-in Experience Factors 2000 and 2001
	From	To			
1	00.00	05.00	.30	.38750	.4750
2	05.01	10.00	.35	.43125	.5125
3	10.01	15.00	.40	.47500	.5500
4	15.01	20.00	.45	.51875	.5875
5	20.01	25.00	.50	.56250	.6250
6	25.01	30.00	.55	.60625	.6625
7	30.01	35.00	.60	.65000	.7000
8	35.01	40.00	.65	.69375	.7375
9	40.01	45.00	.70	.73750	.7750
10	45.01	50.00	.75	.78125	.8125
11	50.01	55.00	.80	.82500	.8500
12	55.01	60.00	.90	.91250	.9250
13	60.01	65.00	1.00	1.00000	1.0000
14	65.01	70.00	1.10	1.08750	1.0750
15	70.01	75.00	1.25	1.21875	1.1875
16	75.01	80.00	1.40	1.35000	1.3000
17	80.01	85.00	1.60	1.52500	1.4500
18	85.01	90.00	1.90	1.78750	1.6750
19	90.01	95.00	2.20	2.05000	1.9000
20	95.01	100.00	2.60	2.40000	2.2000

(3-A) Beginning January 1, 2008, the commissioner shall compute a reserve multiple to determine the schedule and planned yield in effect for a rate year. The reserve multiple is determined by dividing the fund reserve ratio by the average benefit cost rate. The determination date is October 31st of each calendar year. The schedule and planned yield that

apply for the 12-month period commencing on January 1, 2008 and every January 1st thereafter are shown on the line of the following table that corresponds with the applicable reserve multiple in column A.

A	B	C
Reserve Multiple	Schedule	Planned Yield
Over 1.58	A	0.6%
1.50 - 1.57	B	0.7%
1.42 - 1.49	C	0.8%
1.33 - 1.41	D	0.9%
1.25 - 1.32	E	1.0%
.50 - 1.24	F	1.1%
.25 - .49	G	1.2%
Under .25	H	1.3%

(4) The commissioner shall compute the predetermined yield by multiplying the ratio of total wages to taxable wages for the preceding calendar year by the planned yield.

(5) The commissioner shall determine the contribution rates effective for a rate year by multiplying the predetermined yield by the experience factors for each contribution category. Contribution category 20 in the table in subparagraph (2) must be assigned a contribution rate of at least 5.4%. The employer's experience factor is the percentage shown in column C in the table in subparagraph (2) that corresponds with the employer's contribution category in column A, except that the experience factors in column E must be used to determine the contribution rates for rate years 2000 and 2001 and those in column D must be used for rate years 2002 and 2003. Beginning January 1, 2018, for rate years when schedule A is in effect as determined in subparagraph (3-A), the experience factor in subparagraph (2) for contribution category 1 is assigned an experience factor of 0.00 in column C.

(6) If, subsequent to the assignment of contribution rates for a rate year, the reserve ratio of an employer is recomputed and changed, the employer must be placed in the position on the schedule prepared pursuant to subparagraph (1) that the employer would have occupied had the corrected reserve ratio been shown on the schedule. The altered position on the schedule does not affect the position of any other employer.

(7) In computing the contribution rates, only the wages reported by employers liable for payment of contributions into the fund and net benefits paid that are charged to an employer's experience rating record or to the fund are considered in the computation of the average benefit cost rate and the ratio of total wages to taxable wages.

(8) Beginning January 1, 2008, all contribution rates must be reduced by the Competitive Skills Scholarship Fund predetermined yield as defined in section 1166, subsection 1, paragraph C, except that contribution category 20 under this paragraph may not be reduced below 5.4%.

(9) Beginning January 1, 2021, the contribution rate must also be reduced by the Unemployment Program Administrative Fund predetermined yield as defined in section 1167, subsection 1, paragraph C, except that a contribution rate under this paragraph may not be reduced below 1%. [PL 2019, c. 616, Pt. EE, §2 (AMD).]

C. The commissioner shall:

(1) Promptly notify each employer of the employer's rate of contributions as determined for the 12-month period commencing January 1st of each year. The determination is conclusive and binding upon the employer unless within 30 days after notice of the determination is mailed to the employer's last known address or, in the absence of mailing, within 30 days after the delivery of the notice, the employer files an application for review and redetermination, setting

forth the employer's reasons. If the Division of Administrative Hearings grants the review, the employer must be promptly notified and must be granted an opportunity for a hearing. An employer does not have standing in any proceedings involving the employer's rate of contributions or contribution liability to contest the chargeability to the employer's experience rating record of any benefits paid in accordance with a determination, redetermination or decision pursuant to section 1194, except upon the ground that the services for which benefits were found to be chargeable did not constitute services performed in employment for the employer and only when the employer was not a party to the determination, redetermination or decision or to any other proceedings under this chapter in which the character of the services was determined. The employer must be promptly notified of the Division of Administrative Hearings' denial of the employer's application, which is subject to appeal pursuant to section 1226; and

(2) Provide each employer at least monthly with a notification of benefits paid and chargeable to the employer's experience rating record. In the absence of an application for redetermination filed within 30 days after the notification was mailed, a notification is conclusive and binding upon the employer for all purposes. Any request for reconsideration must be made in accordance with section 1226. [PL 2019, c. 585, §3 (AMD).]

D. Notwithstanding the provisions of this subsection, contributions may not be reduced by the Competitive Skills Scholarship Fund predetermined yield as defined in section 1166, subsection 1, paragraph C for any rate year in which contribution rate schedule H under paragraph B is to be in effect. [PL 2007, c. 352, Pt. A, §2 (NEW).]

[PL 2019, c. 585, §3 (AMD); PL 2019, c. 616, Pt. EE, §§1, 2 (AMD).]

**5. Successor transfers of experience and assignment of rates; no common ownership.** The following applies to the assignment of rates and transfers of experience in successor purchases when there is substantially no common ownership, management or control between purchaser and predecessor.

A. Effective as of the date on which the business was acquired:

(1) The executors, administrators, successors or assigns of a new employer who acquires the business of the predecessor employer in toto may acquire the experience rate of that employer with payrolls, contributions and benefits or may be assigned the state average contribution rate, whichever rate is lower; and

(2) The executors, administrators, successors or assigns of an existing employer with an established experience rate who acquires the business of the predecessor employer in toto may acquire the experience rate of that predecessor employer with payrolls, contributions and benefits, which is then blended with the successor's established experience rate to form a new rate, or retain the established experience rate of the successor, whichever is lower. [PL 2015, c. 107, §1 (RPR).]

B. [PL 2007, c. 23, §1 (RP).]  
[PL 2015, c. 107, §1 (RPR).]

**5-A. Transfers of experience and assignment of rates involving common ownership.** The following applies to the assignment of rates and transfers of experience when there is substantial common ownership, management or control between the successor and predecessor employers.

A. If:

(1) An employer transfers its trade or business, or a portion of its trade or business, to another employer and, at the time of the transfer, there is substantially common ownership, management or control of the 2 employers, then the unemployment experience attributable to the transferred trade or business is transferred to the employer to whom the business is

transferred. The rates of both employers must be recalculated and made effective immediately upon the date of the transfer of the trade or business. The transfer of some or all of an employer's workforce to another employer shall be considered a transfer of trade or business when, as the result of such transfer, the transferring employer no longer performs trade or business with respect to the transferred workforce, and such trade or business is performed by the employer to whom the workforce is transferred; and

(2) Following a transfer of experience under subparagraph (1), the commissioner determines that the purpose of the transfer of trade or business was to obtain a reduced liability for contributions, then the experience rating accounts of the employers involved must be combined into a single account and a single rate assigned to such account. [RR 2005, c. 1, §12 (COR).]

B. Whenever a person who is not an employer under this chapter acquires the trade or business of an employer, the unemployment experience of the acquired trade or business is not transferred to that person if the commissioner finds that the person acquired the trade or business solely or primarily for the purpose of obtaining a lower rate of contributions. In such circumstances, the person acquiring the trade or business is assigned the applicable new employer rate under subsection 4-A. In determining whether the trade or business was acquired solely or primarily for the purpose of obtaining a lower rate of contributions, the commissioner shall consider objective factors that may include the cost of acquiring the trade or business, whether the person continued the business enterprise of the acquired trade or business, how long the business enterprise was continued or whether a substantial number of new employees were hired for performance of duties unrelated to the business activity conducted prior to acquisition. [PL 2005, c. 120, §1 (NEW).]

C. If a person knowingly violates or attempts to violate paragraph A or B or any other provision of this chapter related to determining the assignment of a contribution rate or if a person knowingly advises another person in a way that results in a violation of such a provision, the person commits a Class D crime. In addition, the person is subject to the following:

(1) If the person is an employer, then that employer is assigned the highest rate assignable under this chapter for the rate year during which the violation or attempted violation occurred and for the 3 rate years immediately following that rate year, except that, if the person's business is already at the highest rate for any year or if the amount of increase in the person's rate would be less than 2% for such year, then a penalty rate of contributions of 2% of taxable wages is imposed for that year; and

(2) If the person is not an employer, that person is subject to a fine of not more than \$5,000, which must be deposited in the Special Administrative Expense Fund established under section 1164. [PL 2005, c. 120, §1 (NEW).]

D. As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

(1) "Knowingly" means having actual knowledge of or acting with deliberate ignorance or reckless disregard for the prohibition involved.

(2) "Person" has the meaning given that term by Section 7701(a)(1) of the Internal Revenue Code of 1986.

(3) "Trade or business" includes the employer's workforce.

(4) "Violates or attempts to violate" includes, but is not limited to, intent to evade, misrepresentation or willful nondisclosure. [PL 2005, c. 120, §1 (NEW).]

E. The commissioner shall adopt rules to identify the transfer or acquisition of a business for purposes of this subsection. Rules adopted pursuant to this paragraph are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. [PL 2005, c. 120, §1 (NEW).]

F. This subsection must be interpreted and applied in such a manner as to meet the minimum requirements contained in any guidance or regulations issued by the United States Department of Labor. [PL 2005, c. 120, §1 (NEW).]  
[PL 2015, c. 107, §2 (AMD).]

**6. Definitions.** The following terms, as used in this section, have the following meanings, unless the context otherwise indicates.

A. "Computation date" means June 30th of each calendar year, and the reserve ratio of each employer is determined by the commissioner as of that date. [PL 1999, c. 464, §10 (AMD).]

B. "Effective date" means the date on which the new rates become effective and is January 1st of each calendar year. [PL 1999, c. 464, §10 (AMD).]

C. "Fund reserve ratio" means the percentage obtained by dividing the net balance available for benefits payments as of September 30th of each calendar year by the total wages for the preceding calendar year. [PL 1981, c. 547, §3 (AMD).]

D. "Cost rate" means the percentage obtained by dividing net benefits paid for a calendar year by the total wages for the same period. [PL 1973, c. 563, §3 (RPR).]

E. "Net balance available for benefit payments" means the sum of the balance in the trust fund, the benefit fund and the clearing account after adjustment for outstanding checks and adjustment for funds in transit between either of the funds or the account. [PL 1999, c. 464, §10 (AMD).]

F. "Rate year" means the 12-month period commencing January 1st of each year. [PL 1999, c. 464, §10 (AMD).]

G. "Reserve multiple" means a measure of the fund reserve that expresses the current fund reserve ratio as a multiple of the composite cost rate. The reserve multiple must be rounded to 2 decimal places. For rate years that begin on and after January 1, 2000, the "reserve multiple" is a measure of the fund reserve that expresses the current fund reserve ratio as a multiple of the average benefit cost rate. [PL 1999, c. 464, §10 (AMD).]

H. "Total wages" means the aggregate total wages paid in Maine for a calendar year in covered employment by contributing employers, as reported on employer contribution reports. [PL 1973, c. 563, §3 (AMD).]

I. "Composite cost rate" means the arithmetic average of the annual cost rates for the last 15 completed calendar years multiplied by a factor of 1.95. Either the resulting composite rate applies for the reserve multiple calculation or the rate of 2.20, whichever is greater, but in no case may a composite cost rate higher than 2.83 apply. [PL 1999, c. 464, §10 (AMD).]

J. "Average benefit cost rate" means the percentage obtained by averaging the 3 highest cost rates for the last 20 completed calendar years preceding the computation date. The rate is rounded down to the nearest 0.1%. [PL 1999, c. 464, §10 (NEW).]

K. "Planned yield" means the percentage of total wages determined by the reserve multiple for the rate year in accordance with the table in subsection 4-A, paragraph B, subparagraph (3). [PL 1999, c. 464, §10 (NEW).]

L. "Ratio of total wages to taxable wages" means the factor obtained by dividing total wages for the preceding calendar year by taxable wages for the same period, except that a ratio of total wages to taxable wages equal to 2.4 must be used to determine the contribution rates effective for rate year 2000 and a ratio equal to 2.5 must be used to determine the contribution rates effective for rate year 2001. [PL 1999, c. 464, §10 (NEW).]

M. "Predetermined yield" means the amount determined by multiplying the ratio of total wages to taxable wages by the planned yield. The predetermined yield is rounded up to the nearest 0.01% and is the calculated average contribution rate for the rate year. [PL 1999, c. 464, §10 (NEW).]

N. "Experience factors" means the weights in subsection 4-A, paragraph B, subparagraph (2) assigned to the contribution categories and used to calculate the contribution rates. [PL 1999, c. 464, §10 (NEW).]

O. "Contributions credited" means the contributions credited to the experience rating record of an employer as provided in subsection 3, including all contributions due and paid on or before July 31st following the computation date. [PL 1999, c. 464, §10 (NEW).]

P. "Benefits charged" means the benefits paid and charged against the experience rating record of an employer as provided in subsection 3, including all benefits paid and charged on or before the computation date. [PL 1999, c. 464, §10 (NEW).]

Q. "Erroneous payment" means a payment that would not have been made but for the failure by the employer or agent of the employer to respond timely or adequately to a written or electronic request from the bureau for information relating to a claim for unemployment compensation. [PL 2013, c. 314, §4 (NEW).]

R. "Pattern of failing" means repeated documented instances of failure on the part of the employer or agent of the employer to respond timely or adequately to a written or electronic request from the bureau for information relating to a claim for unemployment compensation, taking into consideration the number of instances of failure in relation to the total number of requests. An employer or agent of the employer that fails to respond timely or adequately to a written or electronic request from the bureau for information relating to a claim for unemployment compensation may not be determined to have engaged in a pattern of failing if the number of instances of failure during the year prior to a request is fewer than 2 or less than 2% of requests, whichever is greater. [PL 2013, c. 314, §5 (NEW).]

[PL 2013, c. 314, §§4, 5 (AMD).]

**7. Period of time to compute rates.** The commissioner shall have from July 1st to December 31st of each calendar year for the purpose of computing the rates of each employer entitled to the benefits of this section.

[PL 1981, c. 16, §10 (AMD).]

**8. Effective date; definition.**

[PL 1973, c. 563, §4 (RP).]

**9. Contributions paid in error to another state.** Contributions due under this chapter with respect to wages for insured work shall for the purpose of this section be deemed to have been paid to the fund as of the date payment was made as contributions therefor under another state or federal employment security law if payment into the fund of such contributions is made on such terms as the commissioner finds will be fair and reasonable as to all affected interests. Payments to the fund under this subsection shall be deemed to be contributions for purposes of this section.

[PL 1977, c. 675, §27 (AMD).]

**10. Liability for contributions and election of reimbursement.** Benefits paid to employees of nonprofit organizations and governmental entities shall be financed in accordance with this subsection. For the purpose of this subsection a nonprofit organization is an organization, or group of organizations, described in section 501(c)(3) of the U.S. Internal Revenue Code which is exempt from income tax under section 501(a) of such code. A nonprofit organization shall pay contributions as provided in subsections 1 and 2, unless it elects in accordance with this subsection to pay to the bureau for the unemployment compensation fund, in lieu of such contributions, an amount equal to the amount of regular benefits and of 1/2 of the extended benefits paid that are attributable to service in the employ

of such employer. For the purposes of this subsection, a governmental entity is an employing unit as defined in section 1043, subsection 10 for which services in employment as defined in section 1043, subsection 11, paragraph A-1, subparagraph (1), are performed. A governmental entity shall pay contributions as provided in subsections 1 and 2, unless it elects to pay to the bureau, in lieu of contributions, an amount equal to the amount of regular benefits and of 1/2 of extended benefits paid, except that for weeks of unemployment beginning after December 31, 1978, governmental entities shall pay an amount equal to all of the extended benefits paid in addition to all amounts of regular benefits paid to individuals that are attributable to service in the employ of such governmental entities.

A. Any nonprofit organization that becomes subject to this chapter after January 1, 1972 may elect to become liable for payments in lieu of contributions for a period of 2 calendar years beginning with the date on which such subjectivity begins by filing a written notice of its election with the bureau not later than 30 days immediately following the date of determination of its subjectivity. Any nonprofit organization or governmental entity subject to this chapter on or after January 1, 1978, may elect to become liable for payments in lieu of contributions for a period of not less than one calendar year beginning with the date on which such subjectivity begins by filing a written notice of its election with the bureau not later than 30 days immediately following the date of determination of its subjectivity. Any nonprofit organization or governmental entity that makes an election in accordance with this paragraph will continue to be liable for payments in lieu of contributions, until it files with the bureau a written notice terminating its election not later than 30 days prior to the beginning of the calendar year for which such termination is first effective. [PL 1997, c. 293, §6 (AMD).]

B. Any employing unit that has become an employer pursuant to section 1043, subsection 9, paragraph H or I and has been paying contributions under this chapter may change to a reimbursable basis by filing with the bureau not later than 30 days prior to the beginning of any calendar year a written notice of election to become liable for payments in lieu of contributions. The election may not be terminable by the employer for that and the next calendar year. [PL 1995, c. 220, §2 (AMD).]

C. If any employer who has elected to make payments in lieu of contributions is delinquent in making payments as required under this subsection, the bureau may terminate such employer's election to make payments in lieu of contributions as of the beginning of the next calendar year, and such termination shall be effective for that and the next calendar year and such employer shall be liable for contributions until an election of reimbursements is filed pursuant to paragraph B. [PL 1979, c. 651, §44 (AMD).]

D. The bureau may for good cause extend the period within which a notice of election or a notice of termination must be filed and may permit an election to be retroactive but not any earlier than with respect to benefits paid after December 31, 1971. [PL 1979, c. 651, §44 (AMD).]

E. The commissioner, in accordance with such rules as the commissioner may prescribe, shall notify each such employer of any determination that is made of its status as an employer and of the effective date of any election that it makes and any termination of such election. Such determination is subject to reconsideration, appeal and review in accordance with section 1082, subsection 14. [PL 2021, c. 456, §31 (AMD).]

F. A nonprofit organization, or governmental entity, that has been liable for payments in lieu of contributions whose election to make payments in lieu of contributions terminates under paragraph A or C shall pay contributions at the rate established for employers newly subject to this chapter as provided by subsection 4, paragraph A until such time as the organization's or entity's experience rating record has been chargeable with benefits throughout the 24-consecutive-calendar-month period ending on the computation date applicable to that year, and for rate years thereafter the

organization's or entity's contribution rate is determined in accordance with subsections 3 and 4. [RR 2023, c. 2, Pt. E, §110 (COR).]

G. Any employer or governmental entity who elects to make payments in lieu of contributions into the unemployment compensation fund as provided in this section shall not be liable to make such payments with respect to benefits paid to any individual whose base period wages include wages for previously uncovered services as defined in section 1043, subsection 19, paragraph C to the extent that the unemployment compensation fund is reimbursed for such benefits pursuant to section 121 of PL 94-566. No employer or governmental entity will be liable for payment in lieu of contributions for weekly benefits paid or the maximum amount paid to any individual if eligibility for such benefits would not have been established, but for the use of wages paid for previously uncovered services. [PL 1977, c. 570, §31 (NEW).]  
[RR 2023, c. 2, Pt. E, §110 (COR).]

**11. Reimbursement payments in lieu of contributions.** Reimbursement payments in lieu of contributions shall be made in accordance with this subsection.

A. At the end of each period as determined by regulation, the commissioner shall assess each employer or governmental entity who has elected to make payments in lieu of contributions an amount as provided in subsection 10. [PL 1983, c. 351, §23 (AMD).]

B. Payment of any assessment rendered under paragraph A shall be made not later than 30 days after such assessment was mailed to the last known address of such employer or governmental entity, unless there has been an application for redetermination in accordance with paragraph D. [PL 1977, c. 570, §32 (AMD).]

C. Payments made by an employer or governmental entity under this subsection shall not be deducted or deductible, in whole or in part, from the remuneration of individuals in the employ of such employer or governmental entity. [PL 1977, c. 570, §32 (AMD).]

D. The amount due specified in any assessment from the commissioner is conclusive on the employer or governmental entity, unless not later than 15 days after the assessment was mailed to the last known address the employer or governmental entity files an application for redetermination by the Division of Administrative Hearings setting forth the grounds for such application. [PL 2019, c. 585, §4 (AMD).]

E. Past-due payments of amounts in lieu of contributions are subject to the same interest, penalties and collection provisions that, pursuant to section 1225, subsections 3 and 4, sections 1229, 1230 and 1231 apply to past-due contributions. [PL 1997, c. 293, §7 (AMD).]

F. The commissioner shall promptly review and reconsider the amount due specified in the assessment and shall thereafter issue a redetermination in any case in which such application for redetermination has been filed. Any such redetermination is conclusive on the employer or governmental entity unless the employer or governmental entity files an appeal in accordance with Title 5, chapter 375, subchapter VII. [PL 1997, c. 293, §8 (AMD).]

G. Refunds of payments in lieu of contributions or interest thereon shall be subject to the same provision that, pursuant to section 1225, subsection 5, applies to refunds of contributions or interest thereon. [PL 1975, c. 462, §7 (AMD).]  
[PL 2019, c. 585, §4 (AMD).]

**12. Provision of bond or other security.** In the discretion of the commissioner, an employer who elects to become liable for payments in lieu of contributions is required within 60 days after the effective date of the employer's election to execute and file with the bureau a surety bond or the employer may elect to deposit with the bureau money or securities as approved by the commissioner; upon the failure of an employer to comply with this subsection within the time limits imposed, the commissioner may terminate that employer's election to make payments in lieu of contributions, and the termination is

effective for the current and next calendar year. This subsection does not apply to governmental entities as defined by section 1043, subsection 28, whether they act singly or in group accounts as allowed by subsection 15.

[RR 2023, c. 2, Pt. E, §111 (COR).]

**13. Payments by the State, any political subdivision, or instrumentalities.** The State or any political subdivision or any of their instrumentalities shall pay contributions in accordance with subsections 1 and 2, unless a governmental entity elects to pay to the bureau for the unemployment compensation fund, in lieu of contributions, an amount equal to the amount of regular benefits and 1/2 of the extended benefits paid that are attributable to service in the employ of such governmental entity, except that with respect to benefits paid for weeks of unemployment after January 1, 1979, such governmental entity must make payments in lieu of contributions as provided in subsection 10.

Each individual branch of State Government and each agency of State Government may be determined an individual entity and elect payment on an individual election to the unemployment compensation fund as provided by this subsection. Political subdivisions of the State shall be individual governmental entities for the purpose of this chapter and shall have the option of paying to the unemployment compensation fund as provided by this subsection.

Payments of the amounts due shall be made in accordance with such regulations as the commission may prescribe.

[PL 1979, c. 651, §§30, 47 (AMD).]

**14. Allocation of benefit costs.** Each employer or governmental entity who is liable for payments in lieu of contributions shall pay to the bureau for the fund the amount as provided in subsection 10. If benefits paid to an individual are based on wages paid by more than one employer and one or more of such employers are liable for payments in lieu of contributions, the amount payable to the fund by each employer who is liable for such payments shall be determined in accordance with paragraph A or B.

A. If benefits paid to an individual are based on wages paid by one or more employers who are liable for payments in lieu of contributions and on wages paid by one or more employers who are liable for contributions, the amount of benefits payable by each employer who is liable for payments in lieu of contributions must be an amount that bears the same ratio to the total benefits paid to the individual as the total base period wages paid to the individual by the employer bear to the total base period wages paid to the individual by all of the individual's base period employers. [RR 2023, c. 2, Pt. E, §112 (COR).]

B. If benefits paid to an individual are based on wages paid by 2 or more employers who are liable for payments in lieu of contributions, the amount of benefits payable by each such employer must be an amount that bears the same ratio to the total benefits paid to the individual as the total base period wages paid to the individual by the employer bear to the total base period wages paid to the individual by all of the individual's base period employers. [RR 2023, c. 2, Pt. E, §113 (COR).]

C. When it has been determined that benefits have been erroneously paid to a claimant and entitlement is based in whole or in part on wages with an employer who is liable for payments in lieu of contributions, such employer's proportionate share of such erroneous payment will be credited at the time recovery is effected. [PL 1971, c. 538, §45 (NEW).]

[RR 2023, c. 2, Pt. E, §§112, 113 (COR).]

**15. Group accounts.** Two or more nonprofit organizations or 2 or more governmental entities that have become liable for payments in lieu of contributions, in accordance with subsections 10 and 13, may file a joint application to the commissioner for the establishment of a group account for the purpose of sharing the cost of benefits paid that are attributable to service in the employ of such employers or governmental entities. Each such application must identify and authorize a group representative to act as the group's agent for the purposes of this subsection. Upon approval of the application, the commissioner shall establish a group account for such employers or governmental

entities effective as of the beginning of the calendar quarter in which the commissioner receives the application and shall notify the group's representative of the effective date of the account. Such account remains in effect for not less than 2 years and thereafter until terminated at the discretion of the commissioner or upon application by the group. Upon establishment of the account, each member of the group is liable for payments in lieu of contributions with respect to each calendar quarter in the amount that bears the same ratio to the total benefits paid in such quarter that are attributable to service performed in the employ of all members of the group as the total wages paid for service in employment by such member in such quarter bear to the total wages paid during such quarter for service performed in the employ of all members of the group. The commissioner shall prescribe such rules the commissioner considers necessary with respect to applications for establishment, maintenance and termination of group accounts that are authorized by this subsection, for addition of new members to, and withdrawal of active members from, such accounts, and for the determination of the amounts that are payable under this subsection by members of the group and the time and manner of such payments. [PL 2021, c. 456, §32 (AMD).]

**16. Transition provision.** Notwithstanding subsections 10, 11, 14 and 15, any nonprofit organization or group of organizations not required to be covered pursuant to section 3309(a)(1) of the Federal Unemployment Tax Act prior to January 1, 1978, that prior to October 20, 1976, paid contributions required by subsection 1, and pursuant to subsection 10, elects, within 30 days after January 1, 1978, to make payments in lieu of contributions shall not be required to make any such payment on account of any regular or extended benefits paid, on the basis of wages paid by such organization to individuals for weeks of unemployment which begin on or after the effective date of such election until the total amount of such benefits equals the amount of the positive balance in the experience rating record of such organization.

[PL 1977, c. 570, §37 (NEW).]

#### SECTION HISTORY

PL 1965, c. 381, §§19-21 (AMD). PL 1971, c. 538, §§35-46 (AMD). PL 1971, c. 620, §11 (AMD). PL 1973, c. 555, §§15-19 (AMD). PL 1973, c. 563, §§1-5 (AMD). PL 1975, c. 462, §§5-7 (AMD). PL 1975, c. 693 (AMD). PL 1975, c. 729 (AMD). PL 1977, c. 285 (AMD). PL 1977, c. 460, §§6,7 (AMD). PL 1977, c. 564, §§99-A (AMD). PL 1977, c. 570, §§26-37 (AMD). PL 1977, c. 585, §3 (AMD). PL 1977, c. 675, §§23-28 (AMD). PL 1977, c. 694, §§478,479 (AMD). PL 1977, c. 696, §205 (AMD). PL 1979, c. 541, §A184 (AMD). PL 1979, c. 579, §§23-29,43-45 (AMD). PL 1979, c. 651, §§24-30,44-47 (AMD). PL 1981, c. 16, §§1-10 (AMD). PL 1981, c. 168, §25 (AMD). PL 1981, c. 286, §4 (AMD). PL 1981, c. 547, §§2,3 (AMD). PL 1983, c. 16 (AMD). PL 1983, c. 128, §2 (AMD). PL 1983, c. 351, §§22-24 (AMD). PL 1983, c. 650, §2 (AMD). PL 1983, c. 753, §§2,3 (AMD). PL 1985, c. 348, §§9-11 (AMD). PL 1989, c. 363, §2 (AMD). PL 1993, c. 22, §§6,7 (AMD). PL 1993, c. 22, §8 (AFF). PL 1993, c. 312, §2 (AMD). PL 1995, c. 9, §5 (AMD). PL 1995, c. 9, §6 (AFF). PL 1995, c. 220, §§1,2 (AMD). PL 1995, c. 657, §3 (AMD). PL 1995, c. 657, §10 (AFF). PL 1997, c. 293, §§6-8 (AMD). PL 1997, c. 380, §§2,3 (AMD). PL 1997, c. 745, §§2,3 (AMD). PL 1999, c. 191, §1 (AMD). PL 1999, c. 464, §§9,10 (AMD). PL 1999, c. 740, §2 (AMD). RR 2005, c. 1, §12 (COR). PL 2005, c. 40, §1 (AMD). PL 2005, c. 120, §1 (AMD). PL 2007, c. 23, §1 (AMD). PL 2007, c. 352, Pt. A, §2 (AMD). PL 2011, c. 499, §§1, 2 (AMD). PL 2011, c. 499, §4 (AFF). PL 2013, c. 175, §1 (AMD). PL 2013, c. 314, §§3-5 (AMD). PL 2013, c. 314, §6 (AFF). PL 2015, c. 107, §§1, 2 (AMD). PL 2017, c. 117, §12 (AMD). PL 2017, c. 284, Pt. CCCC, §§2-5 (AMD). PL 2019, c. 343, Pt. TTT, §1 (AMD). PL 2019, c. 585, §§1-4 (AMD). PL 2019, c. 616, Pt. EE, §§1, 2 (AMD). PL 2021, c. 456, §§31, 32 (AMD). RR 2023, c. 2, Pt. E, §§107-113 (COR).

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