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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 4@ CONTRIBUTIONS AND REPORTS

1026-1 Experience Rating Chargebacks for Joint Accounts

Article 4@ RESERVE ACCOUNTS

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Section 1026-1@ Experience Rating Chargebacks for Joint Accounts

For the purpose of determining future rates of employer contributions, benefits paid on the basis of wages reported under the provisions of Sections 1096, 1097 and 1098 of the code for employment as to which the employment risk of all employers so reporting is found by the department to be virtually the same, shall be charged as provided herein. The provisions of any other section of these regulations, insofar as there may be conflict with this section, shall not be applicable to the charging of benefits.

(a)

Benefits referred to in subsection (a) of this section shall be charged to a special account in the name of the reporting agent. Benefits so charged shall be allocated to the individual accounts of employers reporting through such agent in the proportion that the wages reported by each such employer through the agent bears to the total wages reported through such agent. Such allocation shall be made on the basis of wages reported through the agent for the allocation period of six calendar quarters preceding the last previous computation date.

(c)

If the allocation period provided herein would not distribute among any group of employers reporting through such an agent, benefit charges in sufficiently close relationship to the amounts of wages upon which benefits were computed, the

department may prescribe that there shall be applied such other allocation periods as may be determined will more closely relate such benefit charges to the wages upon which the benefits were computed.

(d)

Notwithstanding the termination of the agency relationship as to any such employer, benefits shall be allocated to his account under this regulation so long as the current allocation period includes any calendar quarter during which such employer was a party to the agency relationship.