

**§ 96-11.2. Allocation of charges to base period employers.**

Benefits paid to an individual are charged to an employer's account quarterly. Benefits paid to an individual must be allocated to the account of each base period employer in the proportion that the base period wages paid to the individual in a calendar quarter by each base period employer bears to the total wages paid to the individual in the base period by all base period employers. The amount allocated to an employer that pays contributions is multiplied by one hundred twenty percent (120%) and charged to that employer's account. The amount allocated to an employer that elects to reimburse the Unemployment Insurance Fund in lieu of paying contributions is the amount of benefits charged to that employer's account. (2013-2, s. 4; 2013-224, ss. 10, 19; 2015-238, s. 4.2(a).)