§ 577. General account; subsidiary contribution. 1. General account. The general account within the fund shall be continued.

(a) This account shall be credited with

(1) all net earnings on moneys in the fund,

(2) moneys credited to this state pursuant to section nine hundred three of the federal social security act,

(3) account balances of employers who have ceased to be liable for contributions under this article and whose accounts are not subject to transfer in accordance with provisions of section five hundred eighty-one, subdivision four covering transfers of accounts,

(4) the proceeds of subsidiary contributions,

(5) all moneys improperly paid to claimants and recovered,

(6) contributions which are paid into the fund more than sixty days after the due date prescribed by regulation of the commissioner, excepting only contributions paid after such sixty days but prior to determination and demand by the commissioner, and

(7) benefits based on wages paid in another state and charged to an employer's account as provided in subdivision five of section five hundred eighty-one.

(8) monies pursuant to section five hundred eighty-one-b of this title.

(9) monies pursuant to section five hundred ninety-four of this title.

(b) This account shall be debited with

(1) moneys used by the commissioner upon an appropriation duly made by the legislature for the administration of the unemployment insurance law as provided in section five hundred fifty, subdivision three,

(2) refunds of subsidiary contributions,

(3) the amounts of negative balances of employers' accounts, as provided in section five hundred eighty-one, subdivision one, paragraph (e),

(4) all moneys paid to claimants which should not have been charged or are not chargeable to any employer's account;

(5) balances set up as provided in subdivision five of section five hundred eighty-one; and

(6) all moneys paid to claimants by reason of the application of paragraph (a) of subdivision twelve of section five hundred ninety of this article which are not reimbursed to the fund by the federal

government.

2. Subsidiary contributions. (i) Employers shall pay a subsidiary contribution based on their rate as specified in the subsidiary contribution schedule as applied to wages paid in the four calendar quarters immediately subsequent to the computation date. The rate of each employer's subsidiary contribution shall be the percentage shown in the column headed by the general account balance as of the computation date and on the same line designating the range of employer account percentages in which an individual employer's account is found. The subsidiary rate for employers who have not been liable for contributions during at least the five completed calendar quarters ending on the computation date shall be the highest percentage for those employers with a positive employer's account percentage. Such subsidiary contribution shall be paid in addition to any other amounts otherwise payable under this article, and shall be assessed and collected in the same manner as the contributions prescribed by section five hundred seventy of this title. The proceeds of the subsidiary contribution shall be deposited in the fund and credited to the general account.

(ii) The terms "employer account percentage", "computation date" and "wages" shall have the meaning prescribed pursuant to article eighteen of this chapter.

Employer's Account Percentage	Less than $0	$0 or more but less than $75	$75 or more but less than $150	$150 or more but less than $225	$225 or more but less than $300	$300 or more but less than $375	$375 or more but less than $450	$450 or more but less than $525	$525 or more but less than $600	$600 or more but less than $650	$650 or more
				(Dollar amounts in Millions)							
Less than +0.0%	.925%	.825%	.725%	.625%	.525%	.425%	.325%	.225%	.125%	.025%	.000%
0.0% or more but less than 5.5%	.625%	.625%	.625%	.525%	.425%	.325%	.225%	.125%	.025%	.000%	.000%

5.5% or more but less than 7.5%	.625%	.625%	.525%	.425%	.325%	.225%	.125%	.025%	.000%	.000%	.000%
7.5% or more but less than 9.0%	.625%	.525%	.425%	.325%	.225%	.125%	.025%	.000%	.000%	.000%	.000%
9.0% or more	.525%	.425%	.325%	.225%	.125%	.025%	.000%	.000%	.000%	.000%	.000%