§ 578. Non-liability for penalty and interest. 1. Conditions. The provisions of this section shall apply to employers who failed to discharge obligations under this title because of the bona fide belief that all or some of their employees are covered under the unemployment insurance laws of other states or of the United States, provided they paid pursuant to such laws the contributions required thereunder on all wages of all such employees.

2. Extent. Failure to pay contributions under this title with respect to such employees shall not render any such employer liable for interest provided such contributions are paid within ninety days following the date on which a determination or decision establishing the employer's liability therefor has become final. If such contributions are not paid within ninety days following such date, interest shall be assessed only from such date to the date of payment.