

**CHAPTER 27-02-09  
COMPUTATION OF CONTRIBUTION RATE AFTER TRANSFER**

Section

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**27-02-09-01. Application for merger of accounts.**

An employing unit which is the successor to substantially all of the organization, trade, business, or the assets of a predecessor employing unit shall be supplied with an appropriate application form in order that it may request to be substituted to the position and all the rights of such predecessor with respect to such predecessor's experience rating account, as provided in North Dakota Century Code section 52-04-08. Such application shall specify the portion of the organization, trade, business, or assets of the predecessor employing unit, which has been transferred to the successor employing unit.

Unless such application is filed with the bureau within sixty days after delivery of the application or if such application is mailed, within sixty days after the date of mailing the application to the acquiring employer, or on or before January thirty-first of the year next following the calendar year in which the transfer of the organization, trade, business, or assets of the predecessor employing unit to the successor took place, whichever date is the earlier, the acquiring employer shall be deemed to have forfeited the acquiring employer's rights to the predecessor's experience.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-04-08

**27-02-09-02. Merger of accounts on order of the bureau.**

When it comes to the attention of the bureau that an acquiring employer is successor to substantially all of the organization, trade, business or assets of a predecessor employing unit and has not made application for transfer, and it is deemed advisable to recompute the rate of contribution of the acquiring employer based on the combined experience of such an acquiring employer and predecessor employing unit in order to establish an equitable contribution rate for the remainder of the rate period, such recomputation shall be made.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-04-08

**27-02-09-03. Method of computation for merged accounts.**

In the event an application for transfer is approved by the bureau, or upon order of the bureau, the contribution rate of the acquiring employer for the period beginning with the date of transfer and ending with the next following effective date of contribution rates allowed under the North Dakota Unemployment Compensation Law shall be:

1. The contribution rate applicable to the transferring employer with respect to the period immediately preceding the date of the transfer provided the acquiring employer was not, prior to the transfer, a subject employer, and only one transferring employer, or only transferring employers having identical rates, are involved; or
2. A newly computed rate, based on the combined experience of the transferring employer and acquiring employer as of the regular computation date for the rate period in which the transfer occurs; or

3. The contribution rate applicable to the acquiring employer immediately preceding the date of the transfer; or
4. The rate of contribution for newly subject employers.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-04-08

**27-02-09-04. Contribution rate determination on next regular computation date.**

On the next regular computation date following the transfer, the employer's rate will be based on the combined computation for the accounts set up as a single merged account.

**General Authority:** NDCC 52-02-02

**Law Implemented:** NDCC 52-04-08