

ject to said Act by said agency or agencies (except that in the case of a company or person determined by the Railroad Retirement Board to be principally engaged in business other than carrier business, this exclusion shall apply to service for such identifiable and separable enterprise conducted by that company or person as the said Board has determined to be considered the employer); and service for an employer who is determined to be subject to any other unemployment compensation system established by an Act of Congress by the agency or agencies of the United States empowered to make such determinations.

(D) Agricultural labor;

(E) Domestic service in a private home;

(F) Service performed as an officer or member of the crew of a vessel on the navigable waters of the United States;

(G) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;

(H) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(h) "Reemployment office" means a free public employment office, or branch thereof, operated by this State or maintained as a part of a State-controlled system of public employment offices.

(i) "Fund" means the unemployment compensation fund established by this Article, to which all contributions required and from which all benefits provided under this Article shall be paid.

(j) "Unemployment compensation administration fund" means the unemployment compensation administration fund established by this Article, from which administrative expenses under this Article shall be paid.

(k) "State" includes, in addition to the States of the United States of America, Alaska, Hawaii, and the District of Columbia.

(l) "Unemployment." An individual shall be deemed "unemployed" in any week during which he performs no services and with respect to which no wages are payable to him or in any week of less than full-time work of the wages payable to him with respect to such week are less than his weekly benefit amount.

(m) "Insured work" means employment by employers.

(n) "Wages" means all remuneration payable for personal services, including commissions and bonuses and the cash value of all compensation payable in any medium other than cash. Gratuities customarily received by an individual in the course of his employment from persons other than his employing unit shall be treated as remuneration payable by his employing unit. The reasonable cash value of compensation payable in any medium other than cash, and the reasonable amount of gratuities, shall be estimated and determined in accordance with rules prescribed by the Board.

(o) "Week" means such period of seven consecutive days, as the Board may by regulation prescribe. The Board may by regulation prescribe that a week shall be deemed to be "in," "within," or "during" that benefit year which includes the greater part of such week.

(p) "Calendar quarter" means the period of three consecutive calendar months ending on March 31, June 30, September 30, or December 31,