

*dur months following the last calendar month in which the employee worked for such employer;*

*(5) Any payment made to, or on behalf of, an employee or his beneficiary (A) from or to a trust exempt from tax under Section 165 (a) of the Federal Internal Revenue Code at the time of such payment unless such payment is made to an employee of the trust as remuneration for services rendered as such employee and not as a beneficiary of the trust, or (B) under or to an annuity plan which, at the time of such payment, meets the requirements of Section 165 (a) (3), (4), (5), and (6) of the Federal Internal Revenue Code;*

*(6) The payment by an employer (without deduction from the remuneration of the employee) (A) of the tax imposed upon an employee under Section 1400 of the Federal Internal Revenue Code, or (B) of any payment required from an employee under a State Unemployment Compensation Law;*

*(7) Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business;*

*(8) Any payment (other than vacation or sick pay) made to an employee after the month in which he attains the age of sixty-five, if he did not work for the employer in the period for which such payment is made.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1953.*

Approved April 27, 1953.

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CHAPTER 699

(House Bill 507)

AN ACT to repeal and re-enact with amendments, Sections 124D and 124R of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County," to be under sub-title "Cresaptown Special

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.