

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1958.

Approved April 4, 1958.

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CHAPTER 56

(Senate Bill 99)

AN ACT to repeal and re-enact, with amendments, Section 20 (n) of Article 95A of the Annotated Code of Maryland (1957 Edition), title "Unemployment Insurance Law", sub-title "Definitions", changing the definition of the word "wages" in the Unemployment Insurance Law, excluding therefrom gratuities received from persons other than the employing unit, changing the meaning of reimbursement of expenses to traveling salesmen or other individuals from "service" to "wages", deleting the exclusion from "wages" of dismissal payments which the employing unit is not legally required to make, changing references therein to certain sections of the Federal Internal Revenue Code; and relating generally to definitions contained in the unemployment insurance laws.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 20 (n) of Article 95A of the Annotated Code of Maryland (1957 Edition), title "Unemployment Insurance Law", sub-title "Definitions", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

20. (n) "Wages" means all remuneration for personal services, including commissions and bonuses and the cash value of all compensation 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 received from his employing unit.] The reasonable cash value of compensation in any medium other than cash [ , and the reasonable amount of gratuities,] shall be estimated and determined in accordance with rules prescribed by the Executive Director. Amounts paid to traveling salesmen or other individuals as allowance or reimbursement for traveling or other expenses incurred on the business of the employing unit shall be deemed to constitute [service] wages only to the extent of the excess of such amounts over the expenses actually incurred and accounted for by the individual to his employing unit; provided that the term "wages" shall not include:

(1) After January 1st, 1957, that part of remuneration which, after remuneration equal to \$3,000 has been paid during any calendar year to an individual by an employer, or his predecessor, or by a combination of both the employer and his predecessor, with respect to employment, is paid during such calendar year to such individual by such employer, or his predecessor, or by a combination of both the employer and his predecessor, with respect to employment in this

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.