

State or any other state. The term predecessor as used in this subsection shall mean the same as it means in Section 8 (c) (5) of this article;

(2) The amount of any payment (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) made to, or on behalf of, an employee or any of his dependents under a plan or system established by an employer which makes provision for his employees generally (or for his employees generally and their dependents) or for a class or classes of his employees (or for a class or classes of his employees and their dependents), on account of (A) retirement, or (B) sickness or accident disability, or (C) medical or hospitalization expenses in connection with sickness or accident disability, or (D) death;

(3) Any payment made to an employee (including any amount paid by an employer for insurance or annuities, or into a fund, to provide for any such payment) on account of retirement;

(4) [Dismissal payments after December 31, 1940, which the employing unit is not legally required to make.] Any payment on account of sickness or accident disability, or medical or hospitalization expenses in connection with sickness or accident disability, made by an employer to, or on behalf of, an employee after the expiration of six calendar 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] 401 (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 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] 401 (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] 3101 of the federal Internal Revenue Code, or (B) of any payment required from an employee under a state unemployment insurance 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.

(9) The amount of any payment (including any amount paid by an employer into a fund to provide for any such payment) made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally, or for a class or group of his employees, for the purpose of supplementing unemployment benefits.

(10) Vacation pay earned or accumulated to the credit of the individual, paid or payable at the time of layoff or separation from employment.