

(4) 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] that 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 401 (a) of the [federal] *Federal* Internal Revenue Code at the time of [such] that payment unless [such] the payment is made to an employee of the trust as remuneration for services rendered as [such] an employee and not as beneficiary of the trust, or [(B)] under or to an annuity plan which, at the time of [such] the payment, meets the requirements of Section 401 (a) (3), (4), (5), and (6) of the [federal] *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 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] the 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.

[21.

Wages payable to an individual for insured work performed prior to January 1, 1941, shall, for the purposes of Section 3(b)(1), 3(c), and 4(e) of the Unemployment Insurance Law, as amended by this Act, be deemed to be wages paid within the calendar quarter with respect to which such wages were payable.]

21. *Extended Unemployment Insurance Benefits*

(a) *Definitions.*—As used in this section, unless the context clearly requires otherwise—

(1) *There is an "extended benefit period" which means a period which:*

(i) *begins with the third week after whichever of the following weeks occurs first:*

a week for which there is a national "on" indicator, or

a week for which there is a State "on" indicator; and