

part of remuneration which[, after remuneration equal to \$3,000 and beginning January 1st, 1972, that part of remuneration equal to \$4200 has been], BEGINNING JANUARY 1, 1972, IS IN EXCESS OF \$4,200 AND BEGINNING JANUARY 1, 1978, IS IN EXCESS OF \$6,000 ~~GR--IS-IN-EXCESS-OF-55 PERCENT OF THE AVERAGE ANNUAL WAGE IN COVERED EMPLOYMENT IN MARYLAND DURING THE LAST COMPLETED CALENDAR YEAR BEFORE JULY 1 OF THE PREVIOUS YEAR ROUNDED OFF TO THE NEAREST \$1, WHICHEVER IS GREATER,~~ paid during the 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 that calendar year to that individual by that employer or his predecessor, or by a combination of both the employer and his predecessor, with respect to employment] in this State or any other state if the employee was in a continuous period of employment immediately before and immediately subsequent to transfer of business. The term predecessor as used in this subsection shall mean the same as it means in §8(c) (6) of this article. However, if the maximum amount of wages taxable under the Federal Unemployment Tax Act or any other federal tax law against which credit may be taken for contributions into a state unemployment insurance fund is increased in the future ~~[-over and above the-] TO AN amount [of \$4,200.00] THAT EXCLUDES 55 PERCENT OF \$6,000~~ in any calendar year, the limitation set forth [above] in this section shall automatically increase [in an] TO THE amount [corresponding to the increase in taxable wages under] REQUIRED BY the federal law.

(N-1) (1) "PREVIOUSLY UNCOVERED SERVICES" MEANS, WITH RESPECT TO A WEEK OF UNEMPLOYMENT THAT BEGINS ON OR AFTER JANUARY 1, 1978, SERVICES THAT:

(I) DURING THE ONE-YEAR PERIOD ENDING DECEMBER 31, 1975, WERE NOT DEFINED AS EMPLOYMENT UNDER THIS SECTION AND WERE NOT COVERED UNDER §9 OF THIS ARTICLE; AND

(II) ARE AGRICULTURAL LABOR, DOMESTIC SERVICE, SERVICE IN THE EMPLOY OF A GOVERNMENTAL ENTITY, OR SERVICE IN THE EMPLOY OF AN EDUCATIONAL INSTITUTION.

(2) "PREVIOUSLY UNCOVERED SERVICES" DOES NOT INCLUDE ANY SERVICE TO THE EXTENT THAT ASSISTANCE WAS PAID ON THE BASIS OF THE SERVICE UNDER TITLE II OF THE EMERGENCY JOBS AND UNEMPLOYMENT ASSISTANCE ACT OF 1974.

(q) "Benefit year" with respect to any individual, means the one-year period beginning with the first day of the first week with respect to which the individual first files a claim for benefits in accordance with [the provisions of] this article, and thereafter the one-year period beginning with the first day of the first week with respect to which the individual next files a claim for benefits after the termination of his last preceding benefit year[, provided that] IF at the time of filing