

based on that service, under the law of this State.

For purposes of this subsection an "American employer" means a person who is an individual who is a resident of the United States; or

A partnership if two thirds or more of the partners are residents of the United States; or a trust, if all of the trustees are residents of the United States; or a corporation organized under the laws of the United States or of any state.

(iii) Except as provided in item (v) of this paragraph:

A. Service performed before January 1, 1978, by an individual in the employ of [a governmental entity] THE STATE for a hospital, institution of higher education [located in this State], or the Maryland Workshop for the Blind if the service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of § 3306 (c)(7) of that act;

(v) [For purposes of item (iii) of this paragraph, the term "employment"] "EMPLOYMENT" does not include:

A. Service by an officer or member of the crew of a vessel of ten net tons or less capacity while engaged in the catching, taking, harvesting, cultivating, or farming of any kind of fish, shellfish, crustacea, sponges, seaweed, or other aquatic forms of animal or vegetable life, who is compensated on a share basis and not by a salary or wage;

B. Service by an individual in the employ of a church or convention or association of churches, or an organization which is operated primarily for religious purposes and which is operated, supervised, controlled, or principally supported by a church or convention or association of churches;

C. Service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by that order;

D. Service by an individual before January 1, 1978, in the employ of a school which is not an institution of higher education;

E. Service performed after December 31, 1977 by an individual in the employ of a governmental entity if the individual performs the service in the exercise of his duties as an elected official, as a member of a legislative body, the judiciary, the State National Guard, or Air National Guard, or as an employee serving on a temporary basis in case of fire, storm, snow,