

compensation payments made by employers are not included in the definition of wages under the Unemployment Insurance Law; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 95A - Unemployment Insurance Law
Section 20(n)(6)
Annotated Code of Maryland
(1979 Replacement Volume and 1980 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 95A - Unemployment Insurance Law

20.

As used in this article, unless the context clearly requires otherwise:

(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. The reasonable cash value of compensation in any medium other than cash 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 wages only to the extent of the excess of those amounts over the expenses actually incurred and accounted for by the individual to his employing unit. "Wages" does not include:

(6) [The] WITH RESPECT TO REMUNERATION PAID TO AN EMPLOYEE FOR DOMESTIC SERVICE IN A PRIVATE HOME OF THE EMPLOYER OR FOR AGRICULTURAL LABOR, THE payment by an employer (without deduction from the remuneration of the employee) of the tax imposed upon an employee under § 3101 of the federal Internal Revenue Code; or of any payment required from an employee under a state unemployment insurance law;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 28, 1981.
