

BY repealing and reenacting, with amendments,

Article 95A - Unemployment Insurance Law
 Section 20(n)(2)
 Annotated Code of Maryland
 (1979 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland 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:

(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 retirement, sickness or accident disability, medical or hospitalization expenses in connection with sickness or accident disability, or death[;]. IF PAYMENTS ARE MADE TO AN EMPLOYEE OR AN EMPLOYEE'S DEPENDENTS FOR SICKNESS OR ACCIDENT DISABILITY, THIS PARAGRAPH (2) EXCLUDES FROM "WAGES" ONLY PAYMENTS THAT ARE RECEIVED UNDER A WORKMEN'S COMPENSATION LAW;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1985.
