

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

Approved April 9, 1985.

CHAPTER 48

(House Bill 270)

AN ACT concerning

Unemployment Insurance - Taxable Wages

FOR the purpose of including in the definition of an employee's wages, payments under an employer's plan on account of sickness or accident disability except payments received under a workmen's compensation law; providing for the retroactive application of this Act; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 95A - Unemployment Insurance Law
Section 20(n)
Annotated Code of Maryland
(1979 Replacement Volume and 1984 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.

(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:

(1) That part of remuneration which, beginning January 1, 1972, is in excess of \$4,200 beginning January 1,