

payment unless the payment is made to an employee of the trust as remuneration for services rendered as an employee and not as beneficiary of the trust, or under or to an annuity plan which, at the time of the payment, meets the requirements of § 401(a)(3), (4), (5), and (6) of the federal Internal Revenue Code;

(6) 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;

(7) Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business;

(8) Any payment (other than vacation or sick pay) made to an employee after the month in which he attains the age of sixty-five, if he did not work for the employer in the period for which the payment is made.

(9) The amount of any payment (including any amount paid by an employer into a fund to provide for any such payment) made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally, or for a class or group of his employees, for the purpose of supplementing unemployment benefits.

(10) Any payment to an individual as compensation for serving or being called to serve on a jury.

(Y) "TIPS" MEANS REMUNERATION PAID TO AN INDIVIDUAL BY A CUSTOMER OF THE EMPLOYER THAT IS:

(1) RECEIVED WHILE PERFORMING SERVICES WHICH CONSTITUTE EMPLOYMENT; AND

(2) INCLUDED IN A WRITTEN STATEMENT FURNISHED TO THE EMPLOYER PURSUANT TO SECTION 6053 (A) OF THE FEDERAL INTERNAL REVENUE CODE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1987.

Approved April 29, 1986.

-----