- [(a)](B) The term "wages" means all remuneration for employment as defined herein, including the cash value of all remuneration paid in any medium other than cash, except that such terms shall not include, except as otherwise provided by local law with respect to employees of political subdivisions, sick pay as that term is defined in this section and shall not include that part of such remuneration which, even if it were for "employment" within the meaning of the Federal Contributions Act, would not constitute "wages" within the meaning of that act.
- [(b)](C) The term "sick pay" means any payment made to an employee on account of sickness or [accident] disability as authorized under [Article 64A, § 37 of the Code] TITLE 7 OF THE STATE PERSONNEL ARTICLE or as may be authorized by the laws of a political subdivision.
- [(c)](D) The term "employment" means any service performed by an employee of the State of Maryland or any political subdivision of the State, including teachers in the public schools and in public institutions of higher learning, for such employer, [except] EXCEPT:
- (1) [service] SERVICE which in the absence of an agreement entered into under this [subtitle] SUBHEADING would constitute "employment" as defined in the Social Security Act; [or]
- (2) [ service] SERVICE which under the Social Security Act may not be included in an agreement between the State and Secretary of Health[, Education and Welfare] AND HUMAN SERVICES entered into under this [subtitle] SUBHEADING; or
- (3) [any] ANY services of an emergency nature, any agricultural labor or service performed by a student which is excluded from employment by any provision of § 210(a) of the Social Security Act, other than paragraph 8 of such section, services in any class or classes of positions filled by popular election, or services in any class or classes of positions the compensation for which is on a fee basis, if excepted from coverage in the plan submitted under [§ 34 of this subtitle] § 6 OF THIS SUBHEADING.

Service which under the Social Security Act may be included in an agreement only upon certification by the Governor in accordance with § 218(d)(3) of that act shall be included in the term "employment" if and when the Governor issues, with respect to such service, a certificate to the Secretary of Health [, Education and Welfare] AND HUMAN SERVICES pursuant to [§ 38(c) of this subtitle] § 10(C) OF THIS SUBHEADING.

- [(d)](E) The term "employee" includes an officer or employee of the State of Maryland and an officer or employee of a political subdivision of the State, including those officers and employees of a political subdivision who are not eligible for membership in a retirement or pension system operated by a political subdivision, but not including the members of the State Police Retirement System, AS DESCRIBED IN TITLE 24, SUBTITLE 2 OF THE STATE PERSONNEL ARTICLE.
- [(e)](F) The term "State Agency" means the Department of Personnel [-Division of Social Security].