

~~(ii) if the federal Employee Retirement Income Security Act (ERISA) is amended to exclude employee groups under a specific size, this subtitle shall apply to any employee group size that is excluded from that Act.~~

~~(3) In determining the group size specified under paragraph (1)(i) of this subsection:~~

~~(i) companies that are affiliated companies or that are eligible to file a consolidated federal income tax return shall be considered one employer; and~~

~~(ii) an employee may not be counted who is:~~

~~1. otherwise covered under a public or private health insurance plan or other health benefit arrangement; or~~

~~2. a part-time employee as described in § 15-1210(a)(1)(ii) of this subtitle.~~

~~(e) An individual is considered a small employer under this subtitle if the individual is a self-employed individual or sole proprietorship:~~

~~(1) a substantial part of whose income derives from a trade or business through which the individual has attempted to earn taxable income;~~

~~(2) who has filed the appropriate Internal Revenue Form 1040, Schedule C or F, for the previous taxable year; and~~

~~(3) for whom a copy of the Internal Revenue form has been filed with the carrier as proof of employment.~~

~~(d) An individual is considered a small employer under this subtitle if the individual is a self-employed individual who is engaged in a licensed profession through a professional corporation organized in accordance with Title 5, Subtitle 1 of the Corporations and Associations Article and who received health benefits through a professional association on or before June 30, 1994.~~

~~(E) AN INDIVIDUAL IS CONSIDERED A SMALL EMPLOYER UNDER THIS SUBTITLE IF THE INDIVIDUAL IS A SELF-EMPLOYED INDIVIDUAL WHO IS A SOLE EMPLOYEE OF A CORPORATION:~~

~~(1) A SUBSTANTIAL PORTION OF WHOSE INCOME DERIVES FROM THE CORPORATION THROUGH WHICH THE INDIVIDUAL HAS ATTEMPTED TO EARN TAXABLE INCOME; AND~~

~~(2) FOR WHOM THE CORPORATION HAS FILED THE APPROPRIATE INTERNAL REVENUE FORM.~~

~~[(e)](F) A person is considered a small employer under this subtitle if the person is a nonprofit organization that has been determined by the Internal Revenue Service to be exempt from taxation under § 501(c)(3), (4), or (6) of the Internal Revenue Code and has at least one eligible employee.~~