

In the introductory language of this subsection, the word "compensation" is substituted for the former word "remuneration", to conform to terminology used throughout the revised articles of the Code.

In the introductory language of this subsection, the reference to "employer" is retained in light of the limitation "while performing covered employment".

Defined terms: "Covered employment" § 8-101  
 "Employer" § 8-101

(V) WAGE.

(1) "WAGES" MEANS ALL COMPENSATION FOR PERSONAL SERVICES EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION.

(2) "WAGES" INCLUDES:

(I) A BONUS;

(II) A COMMISSION;

(III) A TIP; AND

(IV) THE CASH VALUE OF ALL COMPENSATION IN ANY MEDIUM OTHER THAN CASH.

(3) "WAGES" DOES NOT INCLUDE:

(I) THE AMOUNT OF ANY PAYMENT MADE TO OR ON BEHALF OF AN EMPLOYEE OR ANY DEPENDENT OF AN EMPLOYEE UNDER A PLAN OR SYSTEM ESTABLISHED BY AN EMPLOYING UNIT THAT PROVIDES FOR EMPLOYEES GENERALLY OR FOR THEIR DEPENDENTS OR FOR A CLASS OF EMPLOYEES AND THEIR DEPENDENTS ON ACCOUNT OF:

1. RETIREMENT;

2. SICKNESS OR ACCIDENT DISABILITY PAYMENTS UNDER A WORKERS' COMPENSATION LAW;

3. MEDICAL OR HOSPITALIZATION EXPENSES IN CONNECTION WITH SICKNESS OR ACCIDENT DISABILITY; OR

4. DEATH;

(II) ANY AMOUNT THAT AN EMPLOYING UNIT PAYS FOR INSURANCE OR AN ANNUITY OR INTO A FUND TO PROVIDE FOR A PAYMENT DESCRIBED IN ITEM (I) OF THIS PARAGRAPH;

(III) ANY PAYMENT ON ACCOUNT OF SICKNESS OR ACCIDENT DISABILITY OR MEDICAL OR HOSPITALIZATION EXPENSES IN CONNECTION WITH SICKNESS OR ACCIDENT DISABILITY MADE BY THE