EMPLOYING UNIT TO OR ON BEHALF OF AN EMPLOYEE AT LEAST 6 CALENDAR MONTHS AFTER THE LAST CALENDAR MONTH IN WHICH THE EMPLOYEE WORKED FOR THE EMPLOYING UNIT;

(IV) ANY PAYMENT MADE TO OR ON BEHALF OF AN EMPLOYEE OR BENEFICIARY OF THE EMPLOYEE:

1.   FROM OR TO A TRUST EXEMPT FROM TAX UNDER § 401(A) OF THE INTERNAL REVENUE CODE AT THE TIME OF THE PAYMENT, UNLESS THE PAYMENT IS MADE TO AN EMPLOYEE OF THE TRUST AS COMPENSATION FOR SERVICES RENDERED AS AN EMPLOYEE AND NOT AS BENEFICIARY OF THE TRUST; OR

2.   UNDER OR TO AN ANNUITY PLAN THAT, AT THE TIME OF PAYMENT, MEETS THE REQUIREMENTS OF § 401(A)(3) THROUGH (6) OF THE INTERNAL REVENUE CODE;

(V) WITH RESPECT TO COMPENSATION PAID TO AN EMPLOYEE FOR DOMESTIC SERVICE IN A PRIVATE HOME OF THE EMPLOYING UNIT OR FOR AGRICULTURAL LABOR, THE PAYMENT BY AN EMPLOYING UNIT WITHOUT DEDUCTION OF THE TAX IMPOSED ON AN EMPLOYEE UNDER § 3101 OF THE INTERNAL REVENUE CODE;

(VI) ANY PAYMENT REQUIRED FROM AN EMPLOYEE UNDER A STATE UNEMPLOYMENT INSURANCE LAW;

(VII) COMPENSATION PAID IN ANY MEDIUM OTHER THAN CASH TO AN EMPLOYEE FOR SERVICE NOT IN THE COURSE OF THE TRADE OR BUSINESS OF THE EMPLOYING UNIT;

(VIII) ANY PAYMENT OTHER THAN VACATION OR SICK PAY MADE TO AN EMPLOYEE AFTER THE MONTH IN WHICH THE EMPLOYEE BECOMES 65 YEARS OLD IF THE EMPLOYEE DID NOT WORK FOR THE EMPLOYING UNIT IN THE PERIOD FOR WHICH THE PAYMENT IS MADE;

(IX) ANY PAYMENT, INCLUDING AN AMOUNT PAID INTO A FUND TO PROVIDE FOR ANY PAYMENT BY AN EMPLOYING UNIT TO OR ON BEHALF OF AN EMPLOYEE UNDER A PLAN OR SYSTEM THAT AN EMPLOYING UNIT ESTABLISHES THAT PROVIDES FOR EMPLOYEES OF THE EMPLOYING UNIT GENERALLY OR A CLASS OR GROUP OF EMPLOYEES TO SUPPLEMENT UNEMPLOYMENT BENEFITS;

(X) ANY PAYMENT TO AN INDIVIDUAL AS COMPENSATION FOR SERVING OR BEING CALLED TO SERVE ON A JURY; OR

(XI) ANY PAYMENT TO AN INDIVIDUAL AS ALLOWANCE OR REIMBURSEMENT FOR TRAVEL OR OTHER EXPENSES INCURRED ON THE BUSINESS OF THE EMPLOYER UP TO THE AMOUNT OF EXPENSES ACTUALLY INCURRED AND ACCOUNTED FOR BY THE INDIVIDUAL TO THE EMPLOYER.