

REVISOR'S NOTE: This subsection formerly appeared as Art. 95A, § 8(c)(6)(ii)1.

The former words "or employing units" are deleted as unnecessary in light of Art. 1, § 8 of the Code, which provides that generally the plural and singular are interchangeable.

The only changes are in style.

Defined term: "Employer" § 8-101

(D) REIMBURSEMENT PAYMENT.

"REIMBURSEMENT PAYMENT" MEANS A PAYMENT THAT AN EMPLOYING UNIT MAKES UNDER AN ELECTION TO REIMBURSE THE UNEMPLOYMENT INSURANCE FUND FOR BENEFITS PAID.

REVISOR'S NOTE: This subsection is new language added to provide a concise definition for a "reimbursement payment". The defined term is substituted for the former term "payment in lieu of contributions", which appeared throughout Art. 95A. The Labor and Employment Article Review Committee believed the term "reimbursement payment" to be a more accurate description of the payments an employing unit makes under an election. Use of the term is supported by use of the term "reimbursing employer" in federal law. See e.g., 26 U.S.C.A. § 3302(c).

Defined terms: "Benefits" § 8-101

"Election" § 8-601

"Employing unit" § 8-101

(E) TAXABLE WAGE BASE.

"TAXABLE WAGE BASE" MEANS THE AMOUNT OF WAGES UNDER § 8-606 OF THIS SUBTITLE FOR WHICH AN EMPLOYING UNIT PAYS CONTRIBUTIONS.

REVISOR'S NOTE: This subsection is new language added to provide a convenient reference to the taxable wage base.

Defined terms: "Employing unit" § 8-101

"Wages" § 8-101

8-602. DETERMINATION OF LIABILITY.

(A) IN GENERAL.

ON THE SECRETARY'S OWN INITIATIVE OR ON APPLICATION OF AN EMPLOYER, THE SECRETARY SHALL, ON THE BASIS OF FACTS THAT THE SECRETARY FINDS, DETERMINE:

- (1) WHETHER THE EMPLOYER IS AN EMPLOYING UNIT;
- (2) WHICH EMPLOYMENT IS COVERED; AND