

“ANNUAL PAYROLL” MEANS THE TOTAL WAGES FOR COVERED EMPLOYMENT THAT AN EMPLOYING UNIT PAYS TO ALL EMPLOYEES IN A CALENDAR YEAR ON WHICH THE EMPLOYING UNIT IS REQUIRED TO PAY CONTRIBUTIONS.

REVISOR’S NOTE: This subsection is new language derived without substantive change from former Art. 95A, § 8(c)(9)(iii), except for the reference to payment of contributions.

The Labor and Employment Article Review Committee notes, for consideration by the General Assembly, that the term “annual payroll” seems unnecessary, and may be misleading. Since “annual payroll” was defined under former § 20(n) as total “wages for employment” and “wages” did not include compensation in excess of \$7,000, the term “annual payroll” referred to “taxable wages”.

Defined terms: “Employing unit” § 8-101  
“Wages” § 8-101

(C) BASE PERIOD WAGES.

“BASE PERIOD WAGES” MEANS WAGES PAID TO AN INDIVIDUAL DURING THE BASE PERIOD, AS DEFINED IN § 8-101 OF THIS TITLE, OF THE INDIVIDUAL FOR COVERED EMPLOYMENT.

REVISOR’S NOTE: This subsection is new language derived without substantive change from former Art. 95A, § 8(c)(9)(v).

Defined terms: “Base period” § 8-101  
“Covered employment” § 8-101  
“Wages” § 8-101

(D) COMPUTATION DATE.

“COMPUTATION DATE” MEANS THE MAY 31 IMMEDIATELY PRECEDING THE FISCAL YEAR FOR WHICH A RATE OF CONTRIBUTION IS ASSIGNED.

REVISOR’S NOTE: This subsection is new language derived without substantive change from former Art. 95A, § 8(c)(9)(ii).

8-607. DUTY TO PAY CONTRIBUTIONS.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN PART III OF THIS SUBTITLE, AN EMPLOYING UNIT SHALL PAY TO THE SECRETARY CONTRIBUTIONS FOR THE UNEMPLOYMENT INSURANCE FUND ON TAXABLE WAGES FOR COVERED EMPLOYMENT THAT IS PERFORMED FOR THE EMPLOYING UNIT.

(B) TAXABLE WAGE BASE.