SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article 89 - Miscellaneous Business, Work, and Safety Provisions

Social Security Benefits

30.

In order to extend to employees of the State of Maryland and the political subdivisions of the State of Maryland and to the dependents and survivors of such employees, the basic protection accorded to others by the old age and survivors insurance system embodied in the Social Security Act of the United States, it is hereby declared to be the policy of the legislature, subject to the limitations of this subtitle, that such steps be taken as to provide such protection to employees of the State of Maryland and the political subdivisions of the State of Maryland on as broad a basis as is permitted under the Social Security Act. It is also the policy of the legislature that the protection afforded employees in positions covered by a retirement system on the date an agreement under this subtitle is made applicable to service performed in such positions, or receiving periodic benefits under such retirement system at such time, will not be impaired as a result of making the agreement so applicable or as a result of legislative enactment in anticipation thereof.

31.

The following terms, whenever used or referred to in this subtitle, shall have the following respective meanings, unless a different meaning clearly appears from the context:

- (a) The term "wages" means all remuneration for employment as defined herein, including the cash value of all remuneration paid in any medium other than cash, except that such terms shall not include, except as otherwise provided by local law with respect to employees of political subdivisions, sick pay as that term is defined in this section and shall not include that part of such remuneration which, even if it were for "employment" within the meaning of the Federal Contributions Act, would not constitute "wages" within the meaning of that act.
- (b) The term "sick pay" means any payment made to an employee on account of sickness or accident disability as authorized under Article 64A, § 37 of the Code or as may be authorized by the laws of a political subdivision.
- (c) The term "employment" means any service performed by an employee of the State of Maryland or any political subdivision of the State, including teachers in the public schools and in public institutions of higher learning, for such employer, except (1) service which in the absence of an agreement entered into under this subtitle would constitute "employment" as defined in the Social Security Act; or (2) service which under the Social Security Act may not be included in an agreement between the State and Secretary of Health, Education and Welfare entered into under this subtitle; or (3) any services of an emergency nature, any agricultural labor or service performed by a student which is excluded from employment by any provision of § 210(a) of the Social Security