

8-212.

(c) (1) Except as provided in this subtitle, employment performed for a governmental entity of a state is covered employment if the employment is excluded from the definition of "employment" in the Federal Unemployment Tax Act solely by § 3306(c)(7) of the Act.

(2) Employment performed for a governmental entity is not covered employment if performed:

(i) as an elected official;

(ii) as a member of a legislative body, a judicial body, the State National Guard, or the Air National Guard;

(iii) as a temporary employee in case of an earthquake, flood, fire, snow, storm or similar emergency;

(iv) in a position that, under the laws of the State, is designated a major nontenured advisory or policymaking position; [or]

(v) in an advisory or policymaking position that ordinarily requires 8 hours or less of work each week; OR

(VI) AS AN ELECTION OFFICIAL OR ELECTION WORKER IF THE AMOUNT OF REMUNERATION RECEIVED BY THE INDIVIDUAL DURING THE CALENDAR YEAR FOR SERVICES AS AN ELECTION OFFICIAL OR ELECTION WORKER IS LESS THAN \$1,000.

8-217.

(A) Employment that an inmate of a custodial or penal institution performs ~~for a not-for-profit organization or a governmental entity~~ is not covered employment.

(B) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, EMPLOYMENT THAT AN INMATE OF A CUSTODIAL OR PENAL INSTITUTION PERFORMS FOR A PRIVATE, FOR-PROFIT EMPLOYER IS NOT COVERED EMPLOYMENT.

(2) EMPLOYMENT THAT AN INMATE OF A CUSTODIAL OR PENAL INSTITUTION PERFORMS FOR A PRIVATE, FOR-PROFIT EMPLOYER IS COVERED EMPLOYMENT IF THE INMATE CONTINUES TO BE EMPLOYED BY THE PRIVATE, FOR-PROFIT EMPLOYING UNIT AFTER BEING PERMANENTLY RELEASED FROM THE CUSTODIAL OR PENAL INSTITUTION, INCLUDING RELEASED BY PAROLE.

8-607.

(e) WAGES PAID BY A PRIVATE, FOR-PROFIT EMPLOYING UNIT TO AN INMATE OF A CUSTODIAL OR PENAL INSTITUTION BEFORE THE INMATE IS PERMANENTLY RELEASED FROM THE CUSTODIAL OR PENAL INSTITUTION, INCLUDING RELEASED BY PAROLE, MAY NOT CONSTITUTE TAXABLE WAGES.

(F) An employing unit may not deduct contributions, wholly or partly, from the wages of an employee.