

Article - Labor and Employment

§8–101.

(a) In this title the following words have the meanings indicated.

(b) “Base period” means:

(1) the first 4 of the last 5 completed calendar quarters immediately preceding the start of the benefit year; or

(2) the 4 most recently completed calendar quarters immediately preceding the start of the benefit year only if the individual applying for benefits does not qualify for any benefits under § 8–802 of this title using the definition in item (1) of this subsection.

(c) “Base period employer” means an employing unit who paid wages to an individual during the base period of the individual for covered employment.

(d) “Benefit year” means a 1–year period that begins:

(1) on the 1st day of the 1st week for which an individual first files a claim for benefits; or

(2) if an individual already has had a benefit year, on the 1st day of the 1st week for which the individual files a claim for benefits after the termination of the preceding benefit year.

(e) “Benefits” means the money that is payable under this title to an individual who is unemployed.

(f) “Board of Appeals” means the Board of Appeals of the Department of Labor, Licensing, and Regulation.

(g) “Calendar quarter” means the period of 3 consecutive calendar months ending on March 31, June 30, September 30, or December 31, except as otherwise provided by the Secretary by regulation.

(h) “Child support” means an obligation that is enforced under a plan that:

(1) is described in § 454 of the Social Security Act; and

(2) has been approved by the United States Secretary of Health and Human Services under Part D of Title IV of the Social Security Act.

(i) “Child support enforcement unit” means a unit of a state or political subdivision of a state that operates under a plan that:

(1) is described in § 454 of the Social Security Act; and

(2) has been approved by the United States Secretary of Health and Human Services under Part D of Title IV of the Social Security Act.

(j) “Claimant” means an individual who submits a claim for benefits.

(k) “Contributions” means money required to be paid to the Unemployment Insurance Fund under § 8–607 of this title.

(l) “Covered employment” means work that an individual performs for an employing unit that is the basis for benefits.

(m) “Department” means the Department of Labor, Licensing, and Regulation.

(n) (1) “Educational institution” means an institution that offers participants, students, or trainees an organized course of study or training that is academic, technical, trade-oriented, or preparatory for gainful employment in a recognized occupation.

(2) “Educational institution” includes an institution of higher education.

(o) “Employer” means a person or governmental entity who employs at least 1 individual within the State.

(p) “Employing unit” means:

(1) an employer that has at least 1 employee engaged in covered employment for at least part of a day;

(2) an employer that has elected to become subject to this title under § 8–203 of this title; or

(3) an employer that is not otherwise subject to this title but that:

(i) within the current or preceding calendar year, is liable for any federal tax against which credit may be taken for contributions required to be paid into a State unemployment fund; or

(ii) as a condition for approval for full credit of contributions against the tax imposed by the Federal Unemployment Tax Act, is required by that Act to be an employing unit.

(q) “Governmental entity” means:

(1) a governmental unit as defined in § 1–101 of this article; or

(2) an instrumentality of:

(i) 1 or more states;

(ii) 1 or more political subdivisions of a state; or

(iii) 1 or more states and political subdivisions of states.

(r) “Hospital” has the meaning stated in § 19–301 of the Health – General Article.

(s) (1) “Institution of higher education” means an educational institution that:

(i) is a public or other not for profit institution;

(ii) is authorized to provide in the State a program of education beyond high school; and

(iii) admits as regular students only individuals with a certificate of graduation from high school or a recognized equivalent certificate for:

1. training preparatory for employment in a recognized occupation;

2. work for credit toward a bachelor’s degree; or

3. postgraduate or postdoctoral study.

(2) “Institution of higher education” includes each college and university in the State.

(t) “Lower Appeals Division” means the Lower Appeals Division of the Department of Labor, Licensing, and Regulation.

(u) “Not for profit organization” means an organization that is:

(1) described in § 501(c)(3) of the Internal Revenue Code; and

(2) exempt from income tax under § 501(a) of the Internal Revenue Code.

(v) “Part–time worker” means an individual:

(1) whose availability for work is restricted to part–time work; and

(2) who worked at least 20 hours per week in part–time work for a majority of the weeks of work in the base period.

(w) “Secretary” means the Secretary of Labor, Licensing, and Regulation.

(x) (1) “State” has the meaning stated in § 1–101 of this article.

(2) “State” does not include a territory of the United States unless

the territory enacted an unemployment insurance law that complies with the standards adopted by the Secretary of Labor of the United States under the Federal Unemployment Tax Act or Title III of the Social Security Act.

(y) “Tip” means compensation that:

(1) an individual receives from a customer of the individual’s employer while performing covered employment; and

(2) is included in a written statement provided to the employer under § 6053(a) of the Internal Revenue Code.

(z) (1) “Wages” means all compensation for personal services except as provided in paragraph (3) of this subsection.

(2) “Wages” includes:

(i) a bonus;

(ii) a commission;

(iii) a tip; and

(iv) the cash value of all compensation in any medium other than cash.

(3) “Wages” does not include:

(i) the amount of any payment made to or on behalf of an employee or any dependent of an employee under a plan or system established by an employing unit that provides for employees generally or for their dependents or for a class of employees and their dependents on account of:

1. retirement;

2. sickness or accident disability payments under a workers’ compensation law;

3. medical or hospitalization expenses in connection with sickness or accident disability;

4. a cafeteria plan as defined in 26 U.S.C. § 125, if the payments would not be treated as wages outside a cafeteria plan;

5. dependent care assistance to the extent that the assistance payments would be excludable from gross income under the provisions of 26 U.S.C. § 127 or § 129; or

6. death;

(ii) any amount that an employing unit pays for insurance or an annuity or into a fund to provide for a payment described in item (i) of this paragraph;

(iii) any payment on account of sickness or accident disability or medical or hospitalization expenses in connection with sickness or accident disability made by the 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.

(aa) “Week” means a period of 7 consecutive days, as the Secretary sets by regulation.