

## Article - Labor and Employment

§8-606.

(a) In this Part II of this subtitle the following words have the meanings indicated.

(b) “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.

(c) “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.

(d) “Computation date” means the July 1 immediately preceding the calendar year for which a rate of contribution is assigned.

(e) “Rating year” means the 12-month period beginning July 1 and ending June 30 immediately preceding the computation date.