



1 term "wages" shall include only the remuneration paid to an  
2 individual by an employer during such quarter with respect to  
3 employment which does not exceed \$7,000. With respect to the  
4 three calendar quarters, beginning April 1, 1983, the term  
5 "wages" shall include only the remuneration paid to an  
6 individual by an employer during such period with respect to  
7 employment which when added to the "wages" (as defined in the  
8 preceding sentence) paid to such individual by such employer  
9 during the first calendar quarter of 1983, does not exceed  
10 \$8,000.

11 With respect to the calendar year 1984, the term "wages"  
12 shall include only the remuneration paid to an individual by  
13 an employer during that period with respect to employment  
14 which does not exceed \$8,000; with respect to calendar years  
15 1985, 1986 and 1987, the term "wages" shall include only the  
16 remuneration paid to such individual by such employer during  
17 that calendar year with respect to employment which does not  
18 exceed \$8,500.

19 With respect to the calendar years 1988 through 2003 and  
20 calendar year 2005 and each calendar year thereafter, the  
21 term "wages" shall include only the remuneration paid to an  
22 individual by an employer during that period with respect to  
23 employment which does not exceed \$9,000.

24 With respect to the calendar year 2004, the term "wages"  
25 shall include only the remuneration paid to an individual by  
26 an employer during that period with respect to employment  
27 which does not exceed \$10,000. The remuneration paid to an  
28 individual by an employer with respect to employment in  
29 another State or States, upon which contributions were  
30 required of such employer under an unemployment compensation  
31 law of such other State or States, shall be included as a  
32 part of the remuneration equal to \$6,000, \$6,500, \$7,000,  
33 \$8,000, \$8,500, \$9,000, or \$10,000, as the case may be,  
34 herein referred to. For the purposes of this subsection, any

1     employing unit which succeeds to the organization, trade, or  
2     business, or to substantially all of the assets of another  
3     employing unit, or to the organization, trade, or business,  
4     or to substantially all of the assets of a distinct severable  
5     portion of another employing unit, shall be treated as a  
6     single unit with its predecessor for the calendar year in  
7     which such succession occurs, and any employing unit which is  
8     owned or controlled by the same interests which own or  
9     control another employing unit shall be treated as a single  
10    unit with the unit so owned or controlled by such interests  
11    for any calendar year throughout which such ownership or  
12    control exists. This subsection applies only to Sections  
13    1400, 1405A, and 1500.

14         B. The amount of any payment (including any amount paid  
15     by an employer for insurance or annuities, or into a fund, to  
16     provide for any such payment), made to, or on behalf of, an  
17     individual or any of his dependents under a plan or system  
18     established by an employer which makes provision generally  
19     for individuals performing services for him (or for such  
20     individuals generally and their dependents) or for a class or  
21     classes of such individuals (or for a class or classes of  
22     such individuals and their dependents), on account of (1)  
23     sickness or accident disability (except those sickness or  
24     accident disability payments which would be includable as  
25     "wages" in Section 3306(b)(2)(A) of the Federal Internal  
26     Revenue Code of 1954, in effect on January 1, 1985, such  
27     includable payments to be attributable in such manner as  
28     provided by Section 3306(b) of the Federal Internal Revenue  
29     Code of 1954, in effect on January 1, 1985), or (2) medical  
30     or hospitalization expenses in connection with sickness or  
31     accident disability, or (3) death.

32         C. Any payment made to, or on behalf of, an employee or  
33     his beneficiary which would be excluded from "wages" by  
34     subparagraph (A), (B), (C), (D), (E), (F) or (G), of Section

1 3306(b)(5) of the Federal Internal Revenue Code of 1954, in  
2 effect on January 1, 1985.

3 D. The amount of any payment on account of sickness or  
4 accident disability, or medical or hospitalization expenses  
5 in connection with sickness or accident disability, made by  
6 an employer to, or on behalf of, an individual performing  
7 services for him after the expiration of six calendar months  
8 following the last calendar month in which the individual  
9 performed services for such employer.

10 E. Remuneration paid in any medium other than cash by an  
11 employing unit to an individual for service in agricultural  
12 labor as defined in Section 214.

13 F. The amount of any supplemental payment made by an  
14 employer to an individual performing services for him, other  
15 than remuneration for services performed, under a shared work  
16 plan approved by the Director pursuant to Section 407.1.

17 (Source: P.A. 90-554, eff. 12-12-97; 91-342, eff. 7-29-99.)".