

# SENATE BILL 460

K2

4r2114  
CF HB 261

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By: **Senator Kagan**

Introduced and read first time: January 22, 2024

Assigned to: Finance

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 28, 2024

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Unemployment Insurance – Benefits – Election Judges**

3 FOR the purpose of ~~altering the definition of “wages” for purposes of State unemployment~~  
4 ~~insurance law to exclude~~ prohibiting a payment to an individual as compensation  
5 received for serving as an election judge for a local board of elections in the State  
6 from being included when computing the wages required to be subtracted from an  
7 eligible claimant’s weekly benefit amount; prohibiting an individual from being  
8 denied unemployment benefits for failure to meet certain requirements due to  
9 service as an election judge in the State; and generally relating to unemployment  
10 insurance benefits.

11 ~~BY repealing and reenacting, without amendments,~~  
12 ~~Article – Labor and Employment~~  
13 ~~Section 8–101(a)~~  
14 ~~Annotated Code of Maryland~~  
15 ~~(2016 Replacement Volume and 2023 Supplement)~~

16 BY repealing and reenacting, with amendments,  
17 Article – Labor and Employment  
18 Section ~~8–101(aa)~~ 8–803(d) and 8–907  
19 Annotated Code of Maryland  
20 (2016 Replacement Volume and 2023 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
22 That the Laws of Maryland read as follows:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **Article – Labor and Employment**

2 ~~8–803.~~

3 (d) (1) Except as provided in § 8–1207 of this title for the work sharing  
 4 program and § 8–1604 of this title for the Self–Employment Assistance Program, an eligible  
 5 claimant shall be paid a weekly benefit amount that is computed by:

6 (i) determining the claimant’s weekly benefit amount under this  
 7 section;

8 (ii) adding any allowance for a dependent to which the claimant is  
 9 entitled under § 8–804 of this subtitle; and

10 (iii) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION,  
 11 subtracting any wages exceeding \$50 payable to the claimant for the week.

12 (2) In computing benefits under this subsection, a fraction of a dollar shall  
 13 be rounded to the next lower dollar.

14 **(3) A PAYMENT TO AN INDIVIDUAL AS COMPENSATION FOR SERVING**  
 15 **AS AN ELECTION JUDGE FOR A LOCAL BOARD OF ELECTIONS IN THE STATE MAY NOT**  
 16 **BE INCLUDED WHEN COMPUTING THE WAGES REQUIRED TO BE SUBTRACTED UNDER**  
 17 **PARAGRAPH (1)(III) OF THIS SUBSECTION.**

18 ~~8–101.~~

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

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

22 (2) ~~“Wages” includes:~~

23 (i) ~~a bonus;~~

24 (ii) ~~a commission;~~

25 (iii) ~~a tip; and~~

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

28 (3) ~~“Wages” does not include:~~

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

5                   ~~1. retirement;~~

6                   ~~2. sickness or accident disability payments under a workers'~~  
7 ~~compensation law;~~

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

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

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

15                   ~~6. death;~~

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

18                   ~~(iii) any payment on account of sickness or accident disability or~~  
19 ~~medical or hospitalization expenses in connection with sickness or accident disability made~~  
20 ~~by the employing unit to or on behalf of an employee at least 6 calendar months after the~~  
21 ~~last calendar month in which the employee worked for the employing unit;~~

22                   ~~(iv) any payment made to or on behalf of an employee or beneficiary~~  
23 ~~of the employee:~~

24                   ~~1. from or to a trust exempt from tax under § 401(a) of the~~  
25 ~~Internal Revenue Code at the time of the payment, unless the payment is made to an~~  
26 ~~employee of the trust as compensation for services rendered as an employee and not as~~  
27 ~~beneficiary of the trust; or~~

28                   ~~2. under or to an annuity plan that, at the time of payment,~~  
29 ~~meets the requirements of § 401(a)(3) through (6) of the Internal Revenue Code;~~

30                   ~~(v) with respect to compensation paid to an employee for domestic~~  
31 ~~service in a private home of the employing unit or for agricultural labor, the payment by~~  
32 ~~an employing unit without deduction of the tax imposed on an employee under § 3101 of~~  
33 ~~the Internal Revenue Code;~~

1 ~~(vi) any payment required from an employee under a state~~  
 2 ~~unemployment insurance law;~~

3 ~~(vii) compensation paid in any medium other than cash to an~~  
 4 ~~employee for service not in the course of the trade or business of the employing unit;~~

5 ~~(viii) any payment other than vacation or sick pay made to an~~  
 6 ~~employee after the month in which the employee becomes 65 years old if the employee did~~  
 7 ~~not work for the employing unit in the period for which the payment is made;~~

8 ~~(ix) any payment, including an amount paid into a fund to provide~~  
 9 ~~for any payment by an employing unit to or on behalf of an employee under a plan or system~~  
 10 ~~that an employing unit establishes that provides for employees of the employing unit~~  
 11 ~~generally or a class or group of employees to supplement unemployment benefits;~~

12 ~~(x) any payment to an individual as compensation for serving or~~  
 13 ~~being called to serve on a jury; [or]~~

14 ~~(xi) ANY PAYMENT TO AN INDIVIDUAL AS COMPENSATION FOR~~  
 15 ~~SERVING AS AN ELECTION JUDGE FOR A LOCAL BOARD OF ELECTIONS IN THE STATE;~~  
 16 ~~OR~~

17 ~~(XII) any payment to an individual as allowance or reimbursement for~~  
 18 ~~travel or other expenses incurred on the business of the employer up to the amount of~~  
 19 ~~expenses actually incurred and accounted for by the individual to the employer.~~

20 8-907.

21 An individual may not be denied benefits for any week of unemployment for failure  
 22 to meet the requirements of § 8-903(a)(1) of this subtitle to be able to work, be available to  
 23 work, and actively seeking work if the failure results from:

24 (1) a summons to appear for jury duty; OR

25 (2) SERVICE AS AN ELECTION JUDGE FOR A LOCAL BOARD OF  
 26 ELECTIONS IN THE STATE.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
 28 October 1, 2024.