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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 3@ SCOPE OR COVERAGE

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Article 2@ EXCLUDED SERVICES

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Section 641-1@ Remuneration of Less Than \$50 in Employ of Organization Exempt from Federal Income Tax

641-1 Remuneration of Less Than \$50 in Employ of Organization Exempt from Federal Income Tax

For the purpose of determining the status of service under Section 641 of the code, remuneration whenever paid shall be allocated to the periods of service to which it relates. For example, if payment of remuneration is made for service performed in two or more calendar quarters, the lump sum remuneration shall be allocated to the periods of service to which it relates. If the total remuneration allocated and attributable to service performed during a particular calendar quarter does not exceed \$49.99, the service for that calendar quarter is exempt. If the total remuneration allocated and attributable to service performed during a particular calendar quarter exceeds \$49.99, the service for that calendar quarter is not exempt.