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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 4@ CONTRIBUTIONS AND REPORTS

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Article 2@ "WAGES" THE BASIS OF THE CONTRIBUTION

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Section 926-7@ Wages -Inclusions -In General

926-7 Wages -Inclusions -In General

"Wages" includes, but is not limited to, the following types of remuneration for services in employment:

(a)

Any payment by an employer, without deduction from the remuneration of, or other reimbursement from an employee, for taxes imposed on the employee.

(b)

Amounts in lieu of cash wages which are offset by an employer against a debt due from an employee, or applied against a debt owed to a third party by the employee.

(c)

The ordinary rental value to the public of business premises furnished by an employer to an employee for his or her personal use in his or her own separate business in addition to or in lieu of cash wages.

(d)

Any deduction from the remuneration due an employee made by an employer to accumulate a contingency reserve to reimburse the employer for a loss or liability resulting from the commission or omission of an act by the employee in the course of his or her employment.

(e)

All remuneration paid by an employer for personal services whether or not at the

time the payment is made the employer-employee relationship has terminated.

(f)

Vacation payments made by or on behalf of an employer to or on behalf of an employee, whether or not the employee takes vacation or receives the payment in lieu of vacation time off, except as provided by Section 1265.5 of the code.

(g)

Sick pay made by or on behalf of an employer to or on behalf of an employee, except as provided by Sections 931, 933, and 1265.5 of the code, and Sections 931-1 and 933-1 of these regulations.

(h)

Holiday payments made by or on behalf of an employer to or on behalf of an employee, except as provided by Section 1265.5 of the code.

(i)

Awards of back pay paid by an employer or jointly by the employer and a labor union to an employee pursuant to an order of the National Labor Relations Board, the Agricultural Labor Relations Board, the Equal Employment Opportunity Commission, the Fair Employment and Housing Commission, or an employer's own grievance procedure.

(j)

Additional wages or additional overtime compensation paid by an employer to an employee pursuant to the Fair Labor Standards Act or the Walsh-Healey Public Contracts Act, the Davis-Bacon Act or the California Labor Code.

(k)

Not less than a minimum wage required by law to be paid to an employee, if the employer does not have records of the amount of wages actually or constructively paid. (See Section 926-1 of these regulations for interpretation of "constructively

paid.")

(I)

Payments by an employer to an individual made as royalty payments for a license to manufacture patented articles, if the employer and the individual have an agreement under which the employer has the right, title, and interest to the patented article in consideration of the individual's employment by the employer and the royalty payments. Royalty payments are not "wages" if the individual has the right, title, and interest in the patent for the article and the employer makes royalty payments to the individual apart from any contract of employment.