

#### **61.420 Definitions for KRS 61.410 to 61.500.**

For the purpose of KRS 61.410 to 61.500:

- (1) "Wages" means all remuneration for employment as defined in subsection (2) of this section, including the cash value of all remuneration paid in any medium other than cash, except that the term shall not include that part of the remuneration which, even if it were for "employment" within the meaning of Federal Insurance Contributions Act, would not constitute "wages" within the meaning of that act;
- (2) "Employment" means any service performed by an employee in the employ of the Commonwealth, a political subdivision, or an interstate instrumentality, for those employers, except (a) service of an emergency nature, (b) service which in the absence of an agreement entered into under KRS 61.410 to 61.500 would constitute "employment" as defined in the Social Security Act, or (c) service which under the Social Security Act may not be included in any agreement between the Commonwealth and the commissioner entered into under KRS 61.410 to 61.500; except that service, the compensation for which is on a fee basis, may be excluded in any plan approved under KRS 61.410 to 61.500, and provided also, that service in any class or classes of positions, the exclusion of which is permitted under the Social Security Act, may be excluded in any plan approved under KRS 61.460;
- (3) "Employee" means any person in the service of the Commonwealth, a political subdivision, or an interstate instrumentality of which the Commonwealth is a principal and shall include all persons designated officers including those which are elected and those which are appointed;
- (4) "State agency" means the Division of Local Government Services, Office of the Controller, which agency shall be subject to the authority of the secretary of finance and administration;
- (5) "Political subdivision," in addition to counties, municipal corporations, and school districts, includes instrumentalities of the Commonwealth, of one (1) or more of its political subdivisions, or of the Commonwealth and one (1) or more of its political subdivisions, and any other governmental unit thereof;
- (6) "Social Security Act" means the Act of Congress approved August 14, 1935, Chapter 531, 49 Stat. 620, officially cited as the "Social Security Act," including regulations and requirements issued pursuant thereto, as that act has been and may from time to time be amended;
- (7) "Federal Insurance Contributions Act" means subchapters A, B, and C of Chapter 21 of the Federal Internal Revenue Code and all amendments thereto;
- (8) "Commissioner" means the Commissioner of Social Security and includes any individual to whom the commissioner may delegate any of the commissioner's functions under the Social Security Act; and, with respect to any transactions regarding insurance coverage occurring prior to April 11, 1953, includes the federal security administrator and any individual to whom the administrator may have delegated any of the administrator's functions under the Social Security Act; and, with respect to any transactions regarding insurance coverage occurring from April 11, 1953, to March 30, 1995, includes the Secretary of Health and Human Services

and any individual to whom the secretary may have delegated any of the secretary's functions under the Social Security Act;

- (9) "Insurance coverage" means coverage by the old-age, survivors, disability, and hospital insurance provisions of the Social Security Act.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 87, effective June 20, 2005. -- Amended 1998 Ky. Acts ch. 436, sec. 2, effective July 15, 1998. -- Amended 1994 Ky. Acts ch. 508, sec. 15, effective July 15, 1994. -- Amended 1982 Ky. Acts ch. 393, sec. 37, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 275, sec. 1, effective July 15, 1980. -- Amended 1974 Ky. Acts ch. 74, Art. VI, sec. 35(4). -- Amended 1962 Ky. Acts ch. 12, sec. 2. -- Amended 1958 Ky. Acts ch. 135, sec. 1. -- Amended 1956 Ky. Acts ch. 32, sec. 2. -- Created 1951 (1st Extra. Sess.) Ky. Acts ch. 3, sec. 2.