

## 2023 Kansas Statutes

**40-2302. Definitions.** For the purposes of this act:

- (a) The term "wages" means all remuneration for employment as defined herein, including the cash value of all remuneration, paid in any medium other than cash, except that such term shall not include that part of such remuneration which, even if it were for "employment" within the meaning of the federal insurance contributions act, would not constitute "wages" within the meaning of that act;
- (b) the term "employment" means any service performed by an employee in the employ of the state, or any political subdivision thereof, for such employer, except: (1) Service which in the absence of an agreement entered into under this act would constitute "employment" as defined in the social security act; (2) service which under the social security act may not be included in an agreement between the state and the secretary of health, education, and welfare entered into under this act; (3) service in any class or classes of positions, the compensation for which is on a fee basis; (4) service performed by a student which, if performed in the employ of a private employer, would be excluded from employment under the social security act; or (5) service of an emergency nature: Provided, That service which under the social security act may be included in an agreement only upon certification by the governor in accordance with section 218 (d) (3) of that act shall be included in the term "employment" if and when the governor issues, with respect to such service, a certificate to the secretary of health, education, and welfare pursuant to subsection (c) of K.S.A. 40-2305;
- (c) the term "employee" includes an officer of the state or political subdivision thereof: Provided, That the term "employee" shall not include elected officials of a political subdivision other than the state or counties unless the elected officials of such political subdivisions are covered by a plan which is in conformity with the terms of the agreement of such political subdivision approved by the state agency under K.S.A. 40-2305;
- (d) the term "state agency" means the director of accounts and reports, who shall exercise his powers as prescribed by K.S.A. 75-3749, and acts amendatory thereof or supplemental thereto;
- (e) the term "secretary of health, education, and welfare" includes any individual to whom the secretary of health, education, and welfare of the United States has delegated any of his functions under the social security act with respect to coverage under such act of employees of states and their political subdivisions and with respect to any action taken prior to April 11, 1953, includes the federal security administrator and any individual to whom such administrator had delegated any such function;
- (f) the term "political subdivision" includes every taxing district in this state and also includes an instrumentality of the state, of one or more of its political subdivisions, or of the state and one or more of its political subdivisions, but only if such instrumentality is a juristic entity which is legally separate and distinct from the state or subdivision and only if its employees are not by virtue of their relation to such juristic entity employees of the state or subdivision;
- (g) the term "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 such act has been and may from time to time be amended; and
- (h) the term "federal insurance contributions act" means subchapter A of chapter 9 of the federal internal revenue code of 1939 and subchapters A and B of chapter 21 of the federal internal revenue code of 1954, as such codes have been and may from time to time be amended; and the term "employee tax" means the tax imposed by section 1400 of such code of 1939 and section 3101 of such code of 1954.

**History:** L. 1951, ch. 464, § 2; L. 1955, ch. 246, § 2; L. 1974, ch. 191, § 1; July 1.