Sec. 31-222-3. Wages

The term “wages” means all remuneration for employment, whether paid in money or something other than money. The name by which such remuneration is designated is immaterial. Thus, salaries, commissions on sales or on insurance premiums, fees and bonuses are wages within the meaning of the act if payable by an employer to his employees as compensation for services not excepted by the law. The basis upon which the remuneration is payable, the amount of remuneration and the time of payment are immaterial in determining whether remuneration constitutes “wages.” Thus, it may be payable on the basis of piecework, or a percentage of profits; and it may be payable hourly, daily, weekly, monthly or annually. Tips or gratuities and profits may be “wages.” The medium in which the remuneration is payable is also immaterial. It may be payable in cash or in something other than cash, such as goods, lodging, food and clothing. Any payments made by an employer to an employee who is on leave of absence for military training are excluded from “wages” if the employer is not legally bound by contract, statute or otherwise to make such payments. The term “wages” does not include the amount of any payment by an employer (without deduction from the remuneration of, or other reimbursement from, the employee) of the employee’s tax imposed by section 1400 of the Federal Insurance Contributions Act.