

ACT 288

H.B. NO. 2714-86

A Bill for an Act Relating to Unemployment Compensation.

Be It Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 383-10, Hawaii Revised Statutes, is to read as follows:

“§383-10 Definition of wages. As used in this chapter, unless the context clearly requires otherwise, “wages”, subject to section 383-11, means all remuneration for services from whatever source, including commissions and bonuses, tips or gratuities paid directly to an individual by a customer of

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the employer and reported to the employer, and the cash value of all remuneration in any medium other than cash[, but not including tips or gratuities paid directly to an individual by a customer of his employer and not accounted for by the individual to his employer]. The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the department of labor and industrial relations.”

SECTION 2. Section 385-2, Hawaii Revised Statutes, is amended by amending the definition of “wages” to read as follows:

“(7) “Wages” means all remuneration for services from whatever source, including commissions and bonuses, [and] remuneration from self-employment, tips or gratuities paid directly to an individual by a customer of the employer and reported to the employer for payroll tax deduction purposes, and the cash value of all remuneration in any medium other than cash[, but not including tips or gratuities paid directly to an individual by a customer of his employer and not accounted for by the individual to his employer]. The reasonable cash value of remuneration in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the director. For the purposes of this chapter “wages” does not include the amount of payment of¹ remuneration set forth in section 383-11.”

SECTION 3. Statutory material to be repealed is bracketed. New statutory material is underscored.

SECTION 4. This Act shall take effect on January 1, 1987.

(Approved May 29, 1986.)

Note

1. So in original.