



DEPARTMENT OF HUMAN RESOURCES
EMPLOYMENT SECURITY ADMINISTRATION
1100 NORTH EUTAW STREET
BALTIMORE, MARYLAND 21201
383-5032

BOARD OF APPEALS

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Appeals Counsel

DECISION

IN THE MATTER OF THE APPEAL OF:

Baltimore Lutheran High School
Association, Incorporated

Decision No.: 5-EA-83

Date: February 17., 1983

Exec. Determ. No.: 2464

Emp. Account No:

ISSUE:

Whether or not services performed for Baltimore Lutheran High School are services in covered employment within the meaning of 26 U.S.C. § 3309(b)(1) and § 20(g)(7)(v)B of Article 95A, the Maryland Unemployment Insurance Law.

NOTICE OF RIGHT OF APPEAL TO COURT

YOU MAY FILE AN APPEAL FROM THIS DECISION IN ACCORDANCE WITH THE LAWS OF MARYLAND. THE APPEAL MAY BE TAKEN UNPERSON, THROUGH AN ATTORNEY, IN THE CIRCUIT COURT OF BALTIMORE CITY, OR THE CIRCUIT COURT OF THE COUNTY IN MARYLAND IN WHICH YOU DO BUSINESS.

THE PERIOD FOR FILING AN APPEAL TO COURT EXPIRES

March 19, 1983

APPEARANCES

For the Appellant:

Paul Redmond - Attorney
Allan Schmidt - Principal of
Lutheran High School

For the Executive Director:

John Zell - Legal Counsel

INTRODUCTION

This case was remanded to the Board of Appeals from the Court of Appeals of Maryland. In Employment Security Administration v. Lutheran High School Association, Inc., et. al., 291 Md. 750 (1981), the Court of Appeals remanded The Board's previous decision (39-EA-79) which dealt with whether or not Baltimore Lutheran High School was exempt from unemployment insurance taxation. The question was whether the school was exempt from unemployment insurance taxes (and, as a corollary, whether the employees of that institution are covered by unemployment insurance) under § 20(g)(7)(v)B of Article 95A, the Maryland Unemployment Insurance Law, and 26 U.S.C. Section 3309(b)(1)(A) and (B), part of the Federal Unemployment Tax Act.