



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

BOARD OF APPEALS
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STATE OF MARYLAND
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 Secretary

DECISION

IN THE MATTER OF THE APPEAL OF:
 La Reine High School

Decision No.: 6-EA-83
 Date: 2/28/83
 Exec. Determ. No.: 2464
 Emp. Account No.:

ISSUE: Whether services performed for La Reine 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 IN PERSON OR THROUGH AN ATTORNEY, IN THE SUPERIOR COURT OF BALTIMORE CITY, OR THE CIRCUIT COURT OF THE COUNTY IN MARYLAND IN WHICH YOU DO BUSINESS.

PERIOD FOR FILING AN APPEAL TO COURT EXPIRES March 30, 1983

APPEARANCES

For the Appellant:

Paul Interdonanto - Attorney
 Sister Margaret Mary Modde
 Aloysius Galvin, S. J.
 Sister Kateri Peake
 Brother Peter Campbell

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. Baltimore Lutheran High School Association, Inc., et. al., 291 Md. 750 (1981), the Court of Appeals affirmed part and vacated and remanded in part a previous decision of the Board (55-EA-79) which dealt with several church-related schools. The issue in each case was whether the school in question was exempt from unemployment insurance taxes (and, as a corollary, whether the employees of these institutions are covered by unemployment insurance) under § 20(g) (7)(v)B of Article 95A, the Maryland Unemployment Insurance Law, and 26 U.S.C. § 3309(b)(1)(A) and (B), part of the Federal Unemployment Tax Act.