No. 88

AN ACT

HB 39

Amending the act of December 5, 1936 (1937 P.L.2897, No.1), entitled "An act establishing a system of unemployment compensation to be administered by the Department of Labor and Industry and its existing and newly created agencies with personnel (with certain exceptions) selected on a civil service basis; requiring employers to keep records and make reports, and certain employers to pay contributions based on payrolls to provide moneys for the payment of compensation to certain unemployed persons; providing procedure and administrative details for the determination, payment and collection of such contributions and the payment of such compensation; providing for cooperation with the Federal Government and its agencies; creating certain special funds in the custody of the State Treasurer; and prescribing penalties," changing certain age requirements under the definition of "employment."

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Subparagraph (5) of paragraph (4) of subsection (l) of section 4, act of December 5, 1936 (1937 P.L.2897, No.1), known as the "Unemployment Compensation Law," amended June 22, 1964 (P.L.112, No.7), is amended to read:

Section 4. Definitions.—The following words and phrases, as used in this act, shall have the following meanings, unless the context clearly requires otherwise.

* * *

- (l) * * *
- (4) The word "employment" shall not include—
- (5) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of [twenty-one (21)] eighteen (18) in the employ of his father or mother.

Section 2. This act shall take effect immediately.

APPROVED—The 12th day of October, A. D. 1973.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 88.

C. RELand Tucker

Secretary of the Commonwealth.