

- b. that such sum paid by the employing unit cannot under the provisions of such plan be withdrawn by an individual more frequently than once in any 12-month period, except upon an individual's separation from that employment
- any payment made to, or on behalf of, an employee or his or her beneficiary under a cafeteria plan of the type described in 26 U.S.C., Section 125 and referred to in 26 U.S.C., Section 3306(b)(5)(G)
 - any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under an educational assistance program as described in 26 U.S.C., Section 127 or a dependent care assistance program as described in 26 U.S.C., Section 129 and as referred to in 26 U.S.C., Section 3306(b)(13)
 - the payment by an employing unit, without deduction from the remuneration of the individual in its employ of the tax imposed upon such individual in its employ under 26 U.S.C., Section 3101 with respect to domestic services in a private home of the employer or for agricultural labor
 - dismissal payments which the employer is not required by law or contract to make
 - the value of any meals and lodging furnished by or on behalf of an employer to an individual in its employ, provided the meals and lodging are furnished on the business premises of the employer for the convenience of the employer
 - payments made under an approved supplemental unemployment benefit plan

Definition of “wages paid” (Section 1-219, Oklahoma Employment Security Act)

"Wages paid" means wages actually paid to the worker, provided that in the event of any distribution of an employer's assets through insolvency, receivership, composition, assignment for the benefit of creditors or termination of business, wages earned but not actually paid shall be considered as paid.

Wages must be reported for the calendar quarter in which they are paid.

Definition of “taxable wages” (Section 1-223, Oklahoma Employment Security Act), including the formula used to compute the yearly taxable limitation

- Prior to January 1, 2000, "taxable wages" means the wages paid to an individual with respect to employment during a calendar year for services covered by the Employment Security Act of 1980 or other state unemployment compensation acts which shall equal