

(k) "State" includes, in addition to the States of the United States of America, Alaska, Hawaii, and the District of Columbia.

(L) "TOTAL AND PARTIAL UNEMPLOYMENT."

(1) An individual shall be deemed "totally unemployed" in any week with respect to which no remuneration is payable to him and during which he performs no services (other than odd jobs or subsidiary work for which no remuneration as used in this subsection, is payable to him).

(2) An individual shall be deemed "partially unemployed" in any week of less than full-time work if his remuneration payable for such week is less than six-fifths of the weekly benefit amount he would be entitled to receive if totally unemployed and eligible.

(3) As used in this subsection, the term "remuneration" shall include only that part of remuneration for odd jobs or subsidiary work, or both, which is in excess of \$3.00 in any one week.

(4) An individual's week of unemployment shall be deemed to commence only after this registration at an employment office, except as the Board may by regulation otherwise prescribe.

(m) "Unemployment compensation administration fund" means the unemployment compensation administration fund established by this Act, from which administrative expenses under this Act shall be paid.

(n) "Wages" means remuneration payable by employers for employment.

(1) "Remuneration" means all remuneration payable for personal services, including commissions and bonuses and the cash value of all compensation payable in any medium other than cash. Gratuities customarily received by an individual in the course of his employment from persons other than his employing unit shall be treated as remuneration payable by his employing unit. The reasonable cash value of compensation payable in any medium other than cash, and the reasonable amount of gratuities, shall be estimated and determined in accordance with rules prescribed by the Board.

(o) "Week" means such period or periods of seven con-