§ 18932. Exceptions to "Honorarium": Earned Income.

(a) "Honorarium" does not include income earned for personal services if:

(1) The services are provided in connection with an individual's business or the individual's practice of or employment in a bona fide business, trade, or profession, such as teaching, practicing law, medicine, insurance, real estate, banking, or building contracting, pursuant to California Code of Regulations, Title 2, Sections 18932.1 through 18932.3; and

(2) The services are customarily provided in connection with the business, trade, or profession.

(b) For purposes of Government Code Sections 89501 through 89506 and this section, a nonprofit entity may be a "business."


HISTORY

1. New section filed 7-1-92; operative 7-31-92 (Register 92, No. 28).

2. Change without regulatory effect relocating section filed 11-17-94 pursuant to section 100, title 1, California Code of Regulations (Register 94, No. 46).

3. Amendment of subsection (b) and Note filed 7-25-95; operative 7-25-95 pursuant to Government Code section 11343.4(d) (Register 95, No. 30).