

Cash wages paid to members of a farm labor crew are covered by the social security law under the same rules that apply to other farmworkers.

Agricultural work performed by foreign workers admitted to the United States on a temporary basis to do agricultural work is not covered by the law.

American Citizens Working Abroad

U.S. citizens employed by American employers in foreign countries or aboard vessels or aircraft of foreign registry are covered by social security. (Seamen and airmen employed on American vessels or aircraft are ordinarily covered regardless of citizenship.)

U.S. citizens working abroad for a foreign subsidiary of an American corporation may be covered by the law if the parent corporation makes an agreement with the Secretary of the Treasury to see that social security taxes are paid for all U.S. citizens employed abroad by the foreign subsidiary.



Household Workers

A domestic worker's cash wages (including carfare if paid in cash) from an employer for work in a private household are covered by the law if they amount to \$50 or more in a calendar quarter.

If you employ a household worker who will come under the law and you are not receiving the forms for making the tax reports, ask your social security office or your Internal Revenue Office for a copy of Leaflet OASI-21, "Social Security and Your Household Employee." This leaflet explains how to get the forms and make the reports.

Employees of State and Local Governments

State and local government employees may be covered by social security under voluntary agreements between the individual State and the Federal Government.

If you work for a State or local government and are not getting social security credit for your earnings, you can find out more about this

by asking your social security office for a booklet called "OASDI for Employees of State and Local Governments."

Employees of Nonprofit Organizations

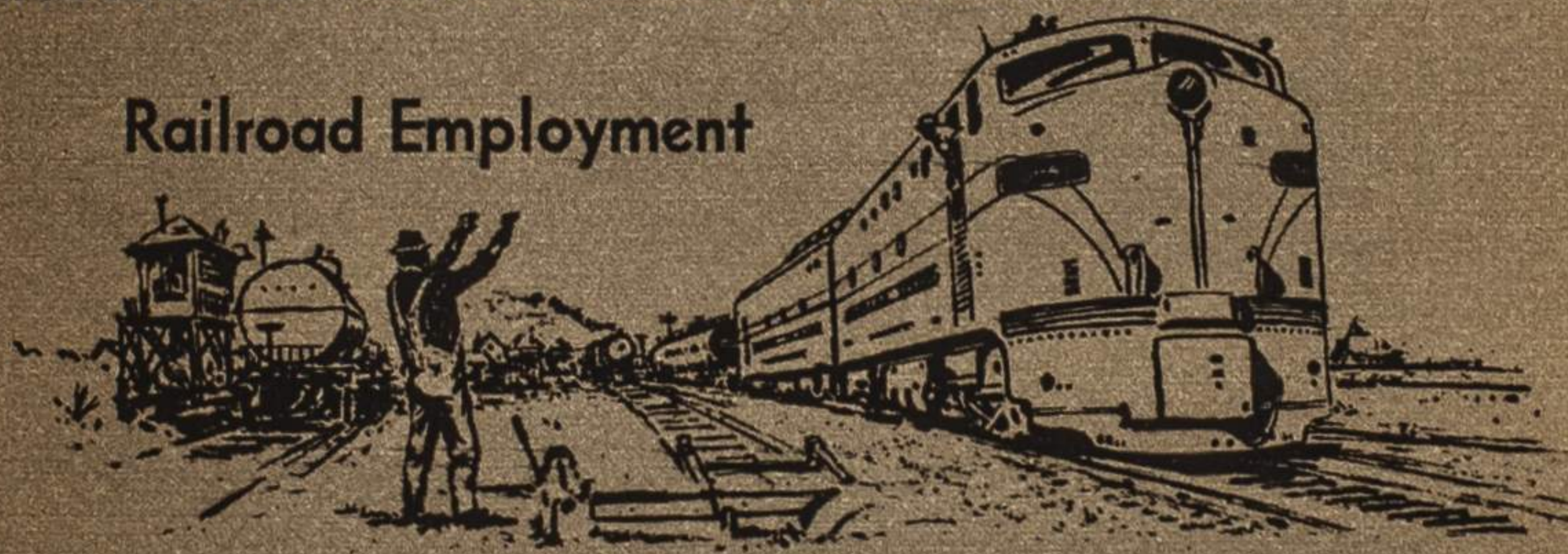
Employees of nonprofit organizations are covered by the law only if they earn \$50 or more in wages in a calendar quarter. Employees of nonprofit organizations operated exclusively for religious, charitable, scientific, literary, educational, or humane purposes, or for testing for public safety may be covered by the law only if—

The organization files with the Director of Internal Revenue a certificate (Form SS-15) waiving its exemption from the payment of social security taxes, and

Those employees who wish to be covered indicate their desire to participate in social security by signing the Form SS-15a that goes with the certificate.

Employees who sign the form and employees who are hired or rehired after the waiver certificate is filed are covered.

Railroad Employment



Benefits based on work for a railroad are ordinarily paid by the Railroad Retirement Board instead of the Social Security Administration. However, if you have less than 120 months of railroad service (10 years) when you retire or become disabled, your earnings for railroad work after 1936 are considered in figuring your disability or old-age payments under the social security law.

Earnings for railroad work are reported to the Railroad Retirement Board and not to the Social Security Administration. Your social security record will not include earnings for any work you may have done for a railroad.

A retired worker who has a least 120 months (10 years) of railroad service and who has also done enough work under social security to