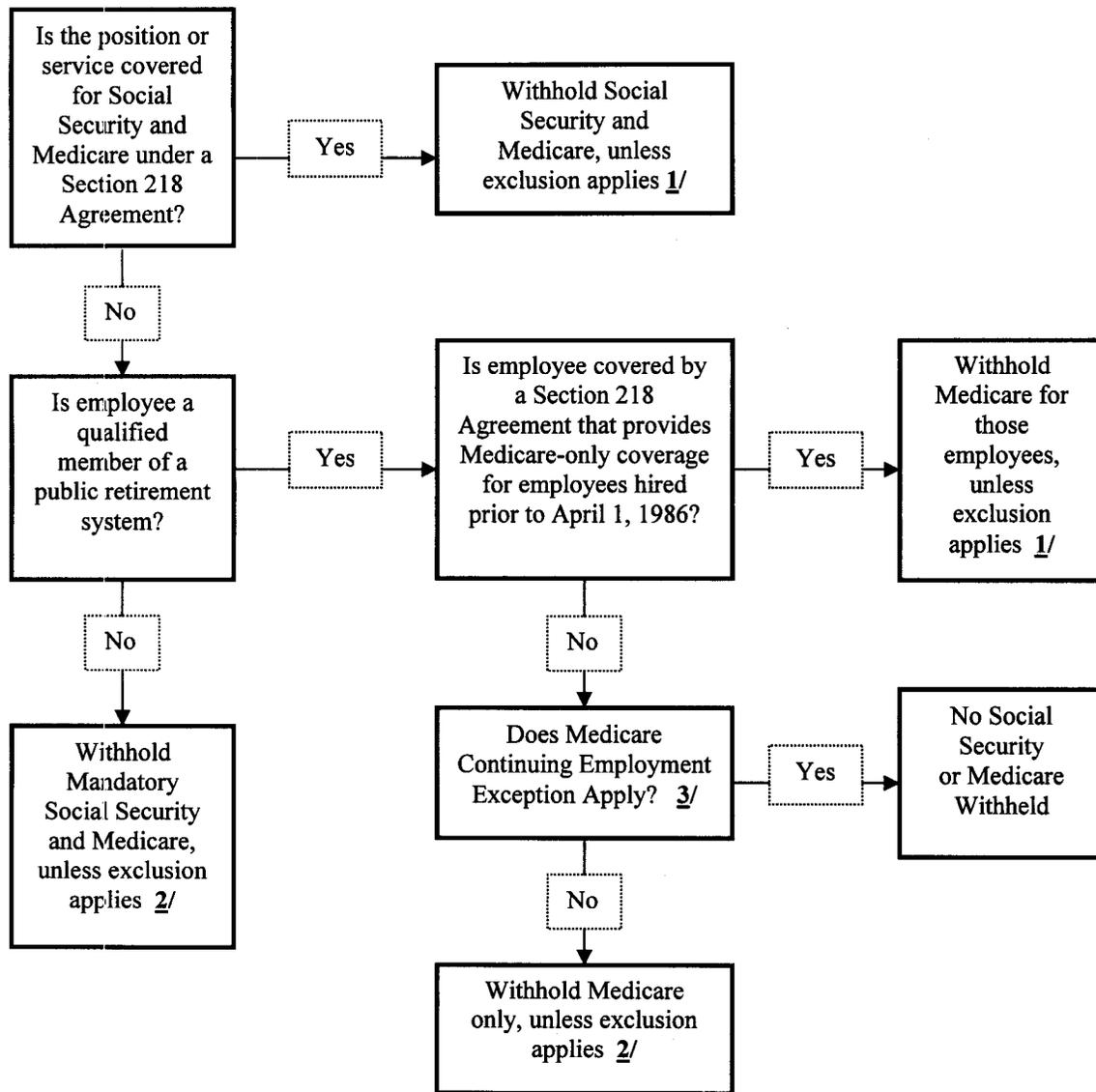


DETERMINING SOCIAL SECURITY AND MEDICARE COVERAGE OF STATE AND LOCAL GOVERNMENT EMPLOYEES



1/ Section 218 Mandatory and Optional Exclusions
2/ Mandatory Exclusions from FICA
3/ Medicare Continuing Employment Exception

NOTE: This chart is meant as a guide only and is not a substitute for discussing difficult Section 218 coverage situations with your State Social Security Administrator or FICA taxation issues with your IRS FSLG Specialist.