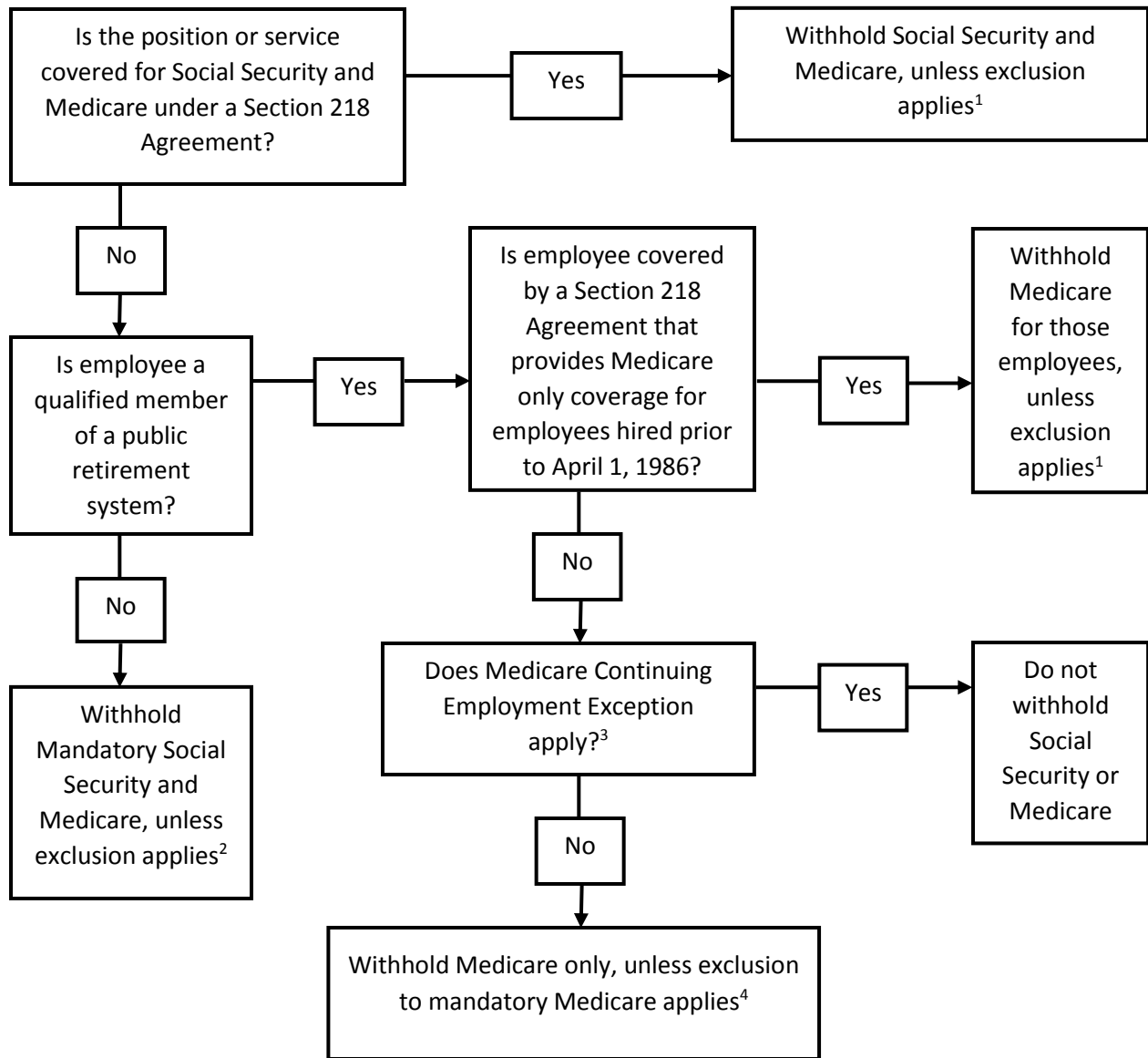


# DETERMINING SOCIAL SECURITY AND MEDICARE COVERAGE OF STATE AND LOCAL GOVERNMENT EMPLOYEES



- 1: Section 218 Required and Optional Exclusions (see [SL 30001.356-.357](#))  
 2: Exclusions from mandatory Social Security and Medicare (see [SL 50001.560](#))  
 3: Medicare Continuing Employment Exception (see [SL 50001.520](#))  
 4: Services Not Subject to Mandatory Medicare Coverage (see [SL 50001.530](#))

**NOTE:** This chart is only a guide and is not a substitute for discussing difficult Section 218 coverage situations with your State Social Security Administrator or FICA taxation issues with the IRS. The above SL references are found in the [State and Local Coverage Handbook](#).