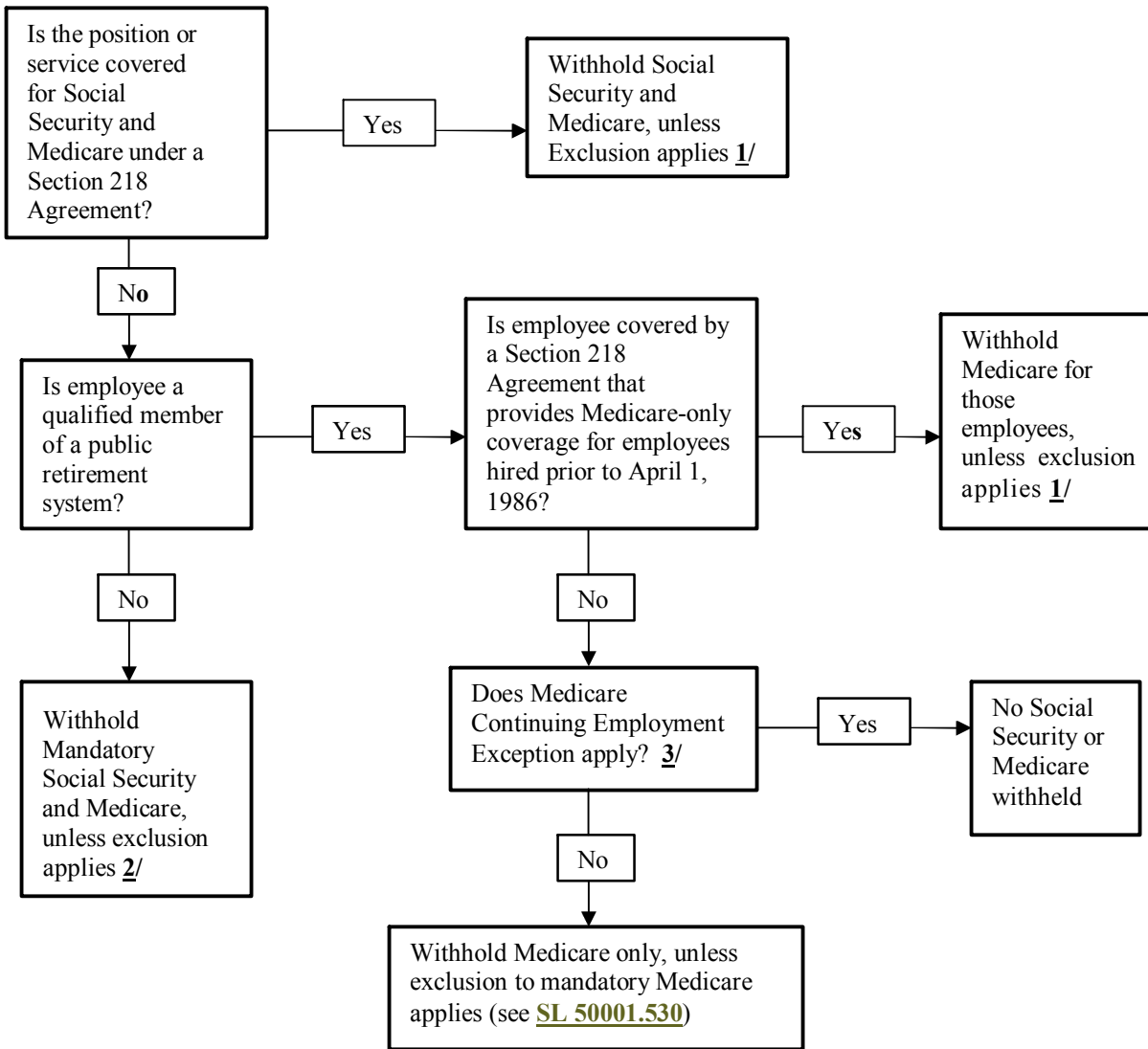


DETERMINING SOCIAL SECURITY AND MEDICARE COVERAGE OF STATE AND LOCAL GOVERNMENT EMPLOYEES



- 1/ Section 218 Mandatory 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](#))

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. The above SL references are found in the [State and Local Coverage Handbook](#).