

COVERAGE

Table 103 – Significant Miscellaneous Employment Exclusions

State	Agents on commission		Casual labor not in course of ER's business	PT service for nonprofit organizations exempt from Federal income tax <u>1/</u>	Student nurses and interns in employ of a hospital	Students working for schools <u>4/5/</u>
	Insurance	Real estate				
AL	X	X	X	X	X	X
AK	X	X	X	X <u>1/</u>	*****	X
AZ	X	X	X	X	X	X
AR	X	X	X	X	X	X
CA	*****	X	X	X	X	X
CO	X	X	X	X	*****	X
CT	X	X	X	X	X	X
DE	X	X	*****	*****	*****	X
DC	X	*****	X	X	X	X <u>2/</u>
FL	X	X	X	X	X	X
GA	X	X	X	X	X	X
HI	X	X	X	X	X	X
ID	X	X	*****	*****	X	X
IL	X	X	*****	X	X	X
IN	X	*****	X	X	X	X
IA	*****	X	*****	*****	*****	X
KS	X	X	X	X	*****	X
KY	X	X	X	X	X	X
LA	X	X	X	X	X	X
ME	X	X	*****	X <u>1/</u>	X	X
MD	X	<u>7/</u>	X	X	X	X
MA	X	X	X	X	X	X
MI	X	X	*****	X	*****	X
MN	X <u>3/</u>	X <u>3/</u>	X	X	X	X
MS	X	X	X	X	X	X
MO	X	X	*****	*****	*****	X
MT	X	X	X	*****	*****	X
NE	X	X	X	X	X	X

(Table continued on next page)

Table 103 – Significant Miscellaneous Employment Exclusions (Continued)

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State	Agents on commission		Casual labor not in course of ER's business	PT service for nonprofit organizations exempt from Federal income tax <u>1/</u>	Student nurses and interns in employ of a hospital	Students working for schools <u>4/5/</u>
	Insurance	Real estate				
NV	*****	X	*****	*****	*****	X
NH	X	X	X	X	X	X
NJ	X	X	*****	*****	X	X
NM	X	X	*****	*****	*****	X
NY	*****	X	*****	*****	*****	X
NC	X	X	X	X	*****	X
ND	X	X	X	X	X	X
OH	X	*****	X	X	X	X
OK	X	X	*****	*****	X	X
OR	X	X	X	*****	X	X
PA	X	X	X	X	X	X
PR	*****	X	X	*****	*****	X
RI	X <u>3/</u>	X	X	X	*****	X
SC	X	X	X	X	X	X
SD	X	*****	*****	X	X	X
TN	X	X	*****	*****	*****	X
TX	X	X	*****	*****	X	X
UT	X	X	X	X	*****	X
VT	X	X	X	X	*****	X
VA	X	X	X	X	X	X
VI	*****	*****	X	*****	*****	X
WA	X	X	X	*****	*****	X
WV	X	*****	*****	*****	*****	X
WI	X	X	*****	X	X	X
WY	*****	X	*****	*****	*****	X

1/If the remuneration does not exceed \$45 per calendar quarter (or is less than \$50, in accordance with 1950 amendment to FUTA); in AK, \$250; ME, \$150.

2/DC has a provision excluding services performed by a student in the employ of an organization exempt from Federal income tax and the remuneration does not exceed \$50 in a calendar quarter.

3/Does not exclude such service if performed for a corporation or by industrial and debit insurance agents, RI; does not exclude such service if performed by a corporate officer, MN.

4/All States except the following exclude service by the spouse of a student in the employ of the school: AK, AR, DE, DC, FL, HI, ID, KS, LA, ME, MN, NM, OH, PR, RI, TX, VI, and VA.

5/All States except the following exclude students in work-study programs: DC, HI, ME exclude only elementary or secondary school students.