

Chapter 150 - Introduction to the State and Local Coverage Handbook Conversion Guide

Subchapter 01 - Introduction to State and Local Coverage Handbook Conversion Guide

15001.050 Purpose of SLCH Conversion Guide

This new POMS subchapter SL 15001 contains the *State and Local Coverage Handbook Conversion Guide*. Prior to its December 2003 introduction as an online publication and integral part of the Social Security *Program Operations Manual System* (POMS), the State and Local Coverage Handbook (SLCH) existed as a paper publication completely separate from the rest of the POMS. In order to make the SLCH an online publication within the POMS, the format and organization of the SLCH was overhauled to conform to that of the POMS and subject matter discussed at greater length elsewhere in the POMS was cut.

Subsequent to the SLCH going online, many users who have been used to the format and organization of the previous paper-only versions have found it difficult to locate pertinent procedures or have discovered that some references were dropped from the online version. *The State and Local Coverage Handbook Conversion Guide* (SLCH Conversion Guide) was designed and published to assist users of the former paper SLCH (Basic 08/95) in locating equivalent references in the online SLCH and POMS

15001.100 Introduction - Conversion Guide

The *State and Local Coverage Handbook Conversion Guide* operates on a very simple principle:

- each of the former paper *State and Local Coverage Handbook (SLCH)* references is listed in numerical order in the left-hand column
- the title or subject matter of the reference is listed in the middle and
- the equivalent online SLCH or POMS references are displayed across the page in the right-hand column

To aid in one's search and help those who are unacquainted with navigating the Social Security POMS, the online SLCH and POMS references are hyperlinked. All the user has to do is click on the reference number in the right-hand column to be taken directly to that reference.

State and Local Coverage Handbook Conversion Guide

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
CHAPTER 100	INTRODUCTION	
100	Purpose and Use of Handbook	SL 10001.101
101	Organization of Handbook	No Longer Applicable

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
110	Distribution and Maintenance of the Handbook	SL 10001.110
115	Glossary of Terms and Abbreviations	SL 30001.302
120	State and Local Coverage – General	SL 20001.201
140	Windfall Elimination Provision and Government Pension Offset – General	See references for 145 & 150
145	Windfall Elimination Provision	RS 00605.360 RS 00605.362 RS 00605.364
150	Government Pension Offset	GN 02608.100 GN 02608.101 GN 02608.102 GN 02608.107

15001.200 Mandatory Coverage - Conversion Guide

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Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
CHAPTER 200	MANDATORY COVERAGE	
200	Mandatory Coverage – General	SL 50001.501
205	Basic Concepts of Mandatory Coverage	No Equivalent
210	Mandatory Health Insurance Only Beginning April 1, 1986	SL 50001.510
210(a)	New Hires (Continuing Employment Exception)	SL 50001.520

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
210(b)	Services Not Subject to Mandatory Medicare Coverage	SL 50001.530 SL 50001.560
210(c)	Application of HI-only Provisions To Specific Situations	SL 50001.520 SL 50001.530
215(a)	Mandatory Social Security Coverage	SL 50001.550
215(b)	Services Not Subject to Mandatory Social Security and Medicare Coverage	SL 50001.560
216	Effect of Mandatory Coverage on Coverage Obtained Under Agreements	(Section Title Only)
216(a)	Employees are Members of the Employer's Retirement System	SL 50001.570
216(b)	Section 218 Agreements Executed Before July 2, 1991	SL 50001.570A.
216(c)	Section 218 Agreements Executed After July 2, 1991	SL 50001.570B.
216(d)	State Wants to Provide Coverage for Services Which are Mandatorily Excluded from OBRA Coverage	SL 50001.560
216(e)	Medicare-only Agreements in Effect Before July 1, 1991	SL 50001.570C.
216(f)	Medicare-only Agreements in Effect After July 1, 1991	SL 50001.570D.
216(g)	Absolute Coverage Group Later Covered by a Retirement System	SL 50001.570E.
216(h)	Error Modifications	SL 50001.570F.
217	Coverage Status of Services Optionally Excluded From an Agreement	(Section Title Only)

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
217(a)	Election Workers and Election Officials	SL 50001.560 SL 50001.570G. SL 30001.357C.
217(b)	Services Optionally Excluded From an Absolute Coverage Group	SL 50001.570G. SL 30001.357 Note
218(a)	Student Services – General	RS 01901.720
218(b)	Job Training Partnership Act (JTPA)	RS 01505.021
218(c)	Medical Residents and Interns	RS 01901.720 RS 01901.780
218(d)	Work-Study	RS 01901.720
219(a)	Rehired Annuitants – General	SL 50001.580A-B.
219(b)	Rehired Annuitant in Divided Retirement System Positions	SL 50001.580C. SL 30001.334F.
220	Examples of Coverage Status	(Section Title Only)
220 (bullet 1)	Coverage Continues Under a Section 218 Agreement	SL 50001.570E.
220 (bullet 2)	Mandatory Social Security Coverage Under OBRA	SL 50001.550 (bullet 2)
220 (bullet 3)	Mandatory HI-Only, Then Social Security Coverage Under OBRA	RS 01505.012B.1.
220 (bullet 4)	HI-Only Coverage	SL 50001.510 SL 01505.012B.2.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
220 (bullet 5)	Student Exclusion and Part-Time Exclusion Taken	No Equivalent
220 (bullet 6)	No Coverage Under an Agreement	SL 50001.501 (Caution)
220 (bullet 7)	HI-Only Coverage Under an Agreement	SL 50001.570C.
230	Program Administration	(Section Title Only)
230(a)	General	SL 10001.120A-B.
230(b)	State Administrators	SL 10001.130
230(c)	Social Security Administration	SL 10001.120A.
230(d)	Internal Revenue Service	SL 10001.120B. RS 01505.014

15001.300 Coverage Under Agreements - Conversion Guide

State and Local Coverage Handbook Conversion Guide

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
CHAPTER 300	COVERAGE UNDER AGREEMENTS	
300	Coverage Under Agreements	SL 20001.230 SL 30001.301
305	Basic Concepts of Agreement Coverage	SL 30001.303
310	Determinations Regarding Agreements	SL 20001.210
315	When Federal and State Laws Apply	SL 20001.220

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
317	Negotiations Between the State and the Political Subdivision/Entity	SL 20001.240
320	Period of Limitation Ending on Nonwork Days	SL 20001.250
325	State Social Security Administrator	SL 10001.130
325(a)	Responsibilities	SL 10001.130A.
325(b)	Notification of Change	SL 10001.130B.
330	Social Security Administration Responsibilities	SL 10001.140 SL 10001.120A.
335	Communications Between the States and SSA	SL 10001.150

15001.400 Extension of Coverage Under Agreements - Conversion Guide

State and Local Coverage Handbook Conversion Guide

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
CHAPTER 400	EXTENSION OF COVERAGE UNDER AGREEMENTS	
400	Extension of Coverage Under Agreements	SL 30001.301 SL 30001.310
400(a)	Absolute Coverage Group	SL 30001.315
400(b)	Retirement System Coverage Group	SL 30001.320
400.1	State Defined	SL 30001.302 (bullet 23)

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
400.2	Political Subdivision Defined	SL 30001.316A SL 30001.302 (bullet 17)
400.25	Political Subdivisions Under Section 501(c)(3) of IRC	SL 30001.316B.
400.3	Governmental (Nonproprietary) and Proprietary Functions Defined	SL 30001.316C.
401	Absolute Coverage Groups (Section 218(b)(5))	SL 30001.315
401(a)-(g)	Composition of an Absolute Coverage Group	SL 30001.316
402	Civilian Employees of the National Guard	SL 30001.316D.
403	Agricultural Inspectors	SL 30001.316E.
404	Composition of the Absolute Coverage Group	SL 30001.315
405	Providing Coverage for Absolute Coverage Groups	(Section Title Only)
405(a)	Absolute Coverage Groups	SL 30001.317A.
405(b)	Designated Coverage Groups	SL 30001.317B.
405(c)	Special Coverage Group	SL 30001.316D. SL 30001.316E.
406	Coverage for Positions Subject to a Retirement System	(Section Title Only)
406(a)	Legislative Authority for Retirement System Coverage	SL 30001.320B.
406(b)	When Positions are Considered Under a Retirement System	SL 30001.320C.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
407	Retirement System Defined for Purposes of Voluntary Coverage	SL 30001.320A.
408	What is a Retirement System for Majority-Vote Referendum Purposes	SL 30001.321
408(a)	State Options	SL 30001.321A.
408(b)	Separate Retirement Systems Required	SL 30001.321B.
408(c)	Retirement System for Medicare Only	SL 30001.395B.
409	Providing Coverage for Positions Under a Retirement System	SL 30001.322
410	Majority Vote Referendum Process	SL 30001.323
410(a)	Referendum Conditions	SL 30001.323A.
410(b)	Certification Form Requirements	SL 30001.323B.
410.1	Employees Eligible to Vote	SL 30001.323C.
410.2	Employees Not Eligible to Vote	SL 30001.323D.
410.3	Majority of Eligible Employees	SL 30001.323E.
410.4	Referendum Time Limitations	SL 30001.323F.
411	Retirement System Coverage Group	SL 30001.320
412	Composition of Majority Vote Retirement System Coverage Group	SL 30001.324
412(a)	Current Employees	SL 30001.324A.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
412(b)	Future Employees	SL 30001.324B.
412(c)	Other Employees	SL 30001.324C.
413	Divided Vote Referendum Authority	SL 30001.330
414	What a Retirement System is for a Divided Vote Referendum	SL 30001.331
415	Providing Coverage for a Divided Vote Retirement System	SL 30001.332
416	Divided Vote Referendum Process	(Section Title Only)
416(a)	Referendum Conditions	SL 30001.333A.
416(b)	Certification Form Requirements	SL 30001.333B.
416.1	Employees Eligible to Vote	SL 30001.333C.
416.2	Employees Not Eligible to Vote	SL 30001.333D.
416.3	Referendum Time Limitations	SL 30001.333E.
417	Composition of a Divided Vote Retirement System Coverage Group	SL 30001.334
418	Status of Individuals Where Retirement System is Divided	SL 30001.334
418(a)	Ineligibles	SL 30001.334A.
418(b)	Optionals	SL 30001.334B.
418(c)	Members Who Elect Coverage	SL 30001.334C.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
418(d)	Members Who Do Not Elect Coverage	SL 30001.334D.
418(e)	Members Denied a Choice	SL 30001.334E.
418(f)	New Members	SL 30001.334F.
418(g)	Employees Hired After Retirement System Divided But Before Execution of Modification	SL 30001.334G.
419	Coverage of Deemed Retirement System Composed of Members Who Did Not Desire Coverage	SL 30001.335B.
420	Additional Opportunities to Elect Coverage	(Section Title Only)
420(a)-(b)	Second Chance Procedure	SL 30001.335A.
421	Definition of Retirement System Ineligible	SL 30001.340A.
422	Providing Coverage for Ineligibles	SL 30001.340B.
423	Covering Ineligibles with the Absolute Coverage Group	SL 30001.340C.
424	Covering Ineligibles with the Majority Vote Retirement System Group	SL 30001.340D.
425(a)	Covering Ineligibles of a Divided Retirement System Who Vote for Coverage	SL 30001.340E.
425(b)	Covering Ineligibles as Additional Services: Retirement System Group Already Covered	SL 30001.340E.1.
425(c)	Covering Ineligibles as Part of a Retirement System Group Now Being Covered	SL 30001.340E.2.
425(d)	Modification Language	SL 30001.340E.3.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
426	Police and Firefighter Positions Defined	SL 30001.345A.
427	Providing Coverage for Police and Firefighters	SL 30001.345B.
428(a)	Coverage of Police and Firefighter Positions Not Under a Retirement System	SL 30001.345C.
428(b)	Police and Firefighter Positions Removed from Retirement System	SL 30001.345D.1-2.
428(c)	Police and Firefighter Ineligibles	SL 30001.345D.3.
429	Coverage of Police and Firefighter Positions Under a Retirement System	SL 30001.345E.
429(a)	Current Law	SL 30001.345E.1.
429(b)	Coverage Rules Prior to Enactment of Public Law 103-296 (Named States)	SL 30001.345E.2.
429(c)	Firefighter Positions Under a Retirement System – All States – Prior to Public Law 103-296	SL 30001.345E.3.
430	Employees in Positions Covered by More Than One Retirement System	SL 30001.350
430(a)	General	SL 30001.350A.
430(b)	Services Covered After 1958	SL 30001.350B.
430(c)	Services Covered Prior to 1959	SL 30001.350C.
430(d)	Two Positions Involved	SL 30001.350D.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
431	Effect of Mandatory and Optional Exclusions	SL 30001.355
432	Mandatory Exclusions	SL 30001.356
432(a)	Individuals Hired to be Relieved From Unemployment	SL 30001.356A.
432(b)	Services Performed in a Hospital, Home or Other Institution	SL 30001.356B.
432(c)	Covered Transportation Services	SL 30001.356D.
432(d)	Services Which Would Be Excluded From Coverage if Performed for a Private Employer	RS 01901.740
432(e)	Emergency Services	SL 30001.356C.
433	Optional Exclusions	SL 30001.357
434	Positions and Services Which May Be Optionally Excluded	SL 30001.357
435	Emergency Services	SL 30001.356C.
436	Elective Positions	SL 30001.357B.
437	Part-time Positions	SL 30001.357E.
438	Positions Compensated on a Fee Basis	SL 30001.357D.
438(a)	Fee-Basis Provisions Prior to January 1, 1992	Social Security SSR 92-4p
http://www.socialsecurity.gov/OP_Home/rulings/oasi/57/SSR92-04-oasi-57.html		
438(b)	Fee-Basis Provisions After December 31, 1991	Social Security SSR 92-4p
http://www.socialsecurity.gov/OP_Home/rulings/oasi/57/SSR92-04-oasi-57.html		

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
438(c)	Positions Compensated Solely by Fees	SL 30001.357D.1. SL 60001.625A
438(d)	Positions Compensated by Salary and Fees	SL 30001.357D.2. SL 60001.625B.
438(e)	Fee-Basis Position Exclusion – Before 1968	No Equivalent
438(f)	Identity of the Employer for Coverage Purposes And Taxation Purposes in Fee-Basis Position	No Equivalent
439	Agricultural Labor Exclusion	(Section Title Only)
439(a)	Agricultural Labor – Mandatory Exclusion	SL 30001.356 RS 01901.120
438(b)	Agricultural Labor – Optional Exclusion	SL 30001.357A.
440	Student Services Exclusion	SL 30001.357F. RS 01901.720 RS 01901.760 RS 01901.780 RS 01505.005B.2.e.
441	Election Officials and Election Workers Exclusion	SL 30001.357C.
442	Covering Services Optionally Excluded	SL 30001.360
442(a)	Absolute Coverage Group	SL 30001.360A.
442(b)	Retirement System Coverage Group	SL 30001.360B.
442(c)	Services Covered and Later Excluded	SL 30001.360C
442.5	Excluding Services Previously Covered	SL 30001.360D.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
443	Coverage of Public Transportation Services	SL 30001.365
443(a)	Background	SL 30001.365A.
443(b)	System Operated by State or Local Government On December 31, 1950	SL 30001.365B., D., F.
443(c)	New Acquisitions as Addition to System Operated by State or Local Government on December 31, 1950	SL 30001.365B., G.
443(d)	Transportation System Acquired After 1950	SL 30001.365B., E.
443(e)	Definition of Terms	SL 30001.365C.
444	Interstate Instrumentalities	SL 30001.305
445	Special State Provisions	SL 30001.370
446	Effective Dates of Coverage	SL 30001.375
447(a)	Date of Retroactive Coverage – Beginning April 7, 1986	SL 30001.375A.1.
447(b)	Date of Retroactive Coverage – January 1 1961 Through April 6, 1986	SL 30001.375A.2.
447(c)	Date of Retroactive Coverage for Agreements Executed Before 1961	SL 30001.375A.3.
448	Date Which Controls Who is Entitled To Retroactive Coverage (Section 218(e)(2))	SL 30001.375B. SL 40001.435
449	Employees Covered for the Retroactive Period	SL 30001.375C.
449(a)	Current Employees	SL 30001.375C.1.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
449(b)	Employment Relationship Terminated	SL 30001.375C.2
449(c)	Employees Terminated and Rehired	SL 30001.375C.3.
449(d)	Change of Employers	SL 30001.375C.4.
450	Retroactivity for Former Employees	SL 30001.375D.
451	Deeming a Retirement System to Exist for Effective Date Purposes	SL 30001.375E.
452 (a)-(b)	Providing Additional Retroactivity by “Tacking”	SL 30001.375F.1.
452(c)(1)	Tacking Procedure and Agreement	SL 30001.375F.2.
452(c)(2)	Tacking – Modification and Reporting Information	SL 30001.375F.3.
453	Continuation of Coverage	SL 30001.380
453.3	Continuation of Coverage – Absolute Coverage Group	SL 30001.380A.
453.5	Continuation of Coverage – Majority Vote Retirement System	SL 30001.380B.
453.7	Continuation of Coverage – Divided Vote Retirement System	SL 30001.380C.
454(a)	Termination of Coverage Before April 20, 1983	SL 30001.385
454(b)	Termination by the State	SL 30001.385A.
454(c)	Termination by the Secretary	SL 30001.385B.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
455	Termination On and After April 20, 1983	SL 30001.385C.
457	Entity no Longer in Existence	SL 30001.390 SL 40001.485
458	Special Termination Provisions	(Section Title Only)
458(a)	Ineligibles	SL 30001.380A.2.
458(b)	Positions Compensated Solely on a Fee Basis	SL 30001.357D.1.
458(c)	Election Officials or Election Workers	SL 30001.357C.
459	Voluntary Medicare HI-Only Beginning April 1, 1986	SL 30001.395 SL 50001.540
460	Mandatory and Optional Exclusions for The Purpose of HI-Only Coverage	SL 30001.395B. SL 30001.356 SL 30001.357
461	Responsibilities of SSA, IRS and State Social Security Administrators with Respect to HI-Only Coverage	SL 80001.801B. SL 80001.810 SL 80001.815

15001.500 Agreements and Modifications - Conversion Guide

State and Local Coverage Handbook Conversion Guide

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
CHAPTER 500	AGREEMENTS AND MODIFICATIONS	
500	State Enabling Legislation	SL 40001.401

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
505	SSA-State Negotiations	SL 40001.405
510	Original Agreement – Form and Contents	SL 40001.410A.
510.2	Appendix to Agreement	SL 40001.410B. SL 40001.490 (Exhibit 1)
510.4	Preparation of an Original Agreement	SL 40001.410C.
510.6	Information to be Furnished with Agreement	SL 40001.420D.
510.8	PSSO-RO Review, Signing and Approval	SL 40001.410D.
515	Changing Provisions of Original Agreement – Need For Changes	SL 40001.415A.
515.2	Modifying the Original Agreement	SL 40001.415B.
515.4	Definition of Coverage Group	SL 40001.415C.
520	Modifications to the Original Agreement – Purpose Of Modifications	SL 40001.420A.
520.2	Preparing Modifications	SL 40001.420B.
520.4	Signing and Notification of Approval	SL 40001.420E.
520.6	Withdrawal of Modification	SL 40001.425
520.8	SSA Disapproval of Modifications	SL 40001.430
525	Modifications to Extend Coverage	SL 40001.420C-F.
525.3	Designated Date for Retroactivity Purposes	SL 40001.435

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
525.5	Information to be Forwarded with Modification	SL 40001.420D.
525.6	Modification to Extend Coverage to a Previously Terminated Group	SL 40001.440
525.7	Modification Language	SL 40001.420
525.9	Modification to Cover Ineligibles	SL 40001.445
530	Error Modifications	SL 40001.450
530.1	Error Modification to Delete Political Subdivisions Which Did Not Exist or Have Employees	SL 40001.455
530.2	Error Modification to Delete Nongovernmental Entity Erroneously Included	SL 40001.460
530.3	Modification to Correct Erroneous Reporting to IRS	SL 40001.465
530.4	Erroneous Reports Made Under a State's Agreement	SL 40001.465D.
530.5	Error Modification Language	SL 40001.490 (Exhibits 19 & 20)
540	Political Entity Erroneously Included in More Than One Modification	SL 40001.470
540.5	Changes in Entity Name	SL 40001.475
550	Termination of Section 218 Agreements	SL 40001.480

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
550.2	Legally Dissolved Entities	SL 40001.485
550.4	Procedure for Legally Dissolved Entities	SL 40001.485B.
550.6	Evidence of Legal Dissolution	SL 40001.485C.
550.9	Erroneous Dissolution of a Political Entity	SL 40001.485D.
551	Exclusion of Positions Compensated Solely by Fees	SL 30001.357D.
551.2	Coverage of Ineligibles Ceases	SL 40001.445B.
551.8	Exclusion of Election Officials or Workers	SL 30001.357C.
560	Exhibits	SL 40001.490
<p>All existing Exhibit documents are in PDF file format only and require an Adobe Acrobat Reader for viewing. Exhibit documents in the former paper version of the State and Local Handbook were for very specific situations, whereas the language used in the exhibit documents of the online version of the State and Local Handbook are more general and can be adapted to fit more specialized situations.</p>		
Exhibit 1	Original Agreement for State	No longer applicable because all states (as well as Puerto Rico and the Virgin Islands) have agreements but refer to Exhibit 1 for equivalent.
Exhibit 2	Original Agreement for Interstate Instrumentality	Exhibit 1
Exhibit 3	Amendment to Original Agreement to Reflect The Application of Section 218(d)(8) of the Act	No equivalent

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
Exhibit 4	Modification to Extend Section 218(b)(5) Coverage (Absolute Coverage)	Exhibit 2
Exhibit 5	Modification Extending Coverage to all Absolute Coverage Groups of Some Political Subdivisions and Designated Groups of Other Political Subdivisions	Equivalent Exhibit 2
Exhibit 6	Modification to Extend Coverage to Absolute Coverage Group and Retirement System Coverage Group of the Same Entity	Exhibit 4
Exhibit 7	Modification to Include Retirement System Coverage Group – Retirement System Covers Both State Employees and Political Subdivision Employees – One Referendum Held for Entire Retirement System	No Equivalent
Exhibit 8	Modification to Include Retirement System Coverage Groups – Separate Referenda Held in Political Subdivisions, Institutions of Higher Learning, and Hospitals Which are Under the Same Retirement System	Equivalent Exhibit 5
Exhibit 9	Modification to Include Retirement System Coverage Groups – Deemed Retirement System to Include Future Entities Which Become Participants	No Equivalent
Exhibit 10	Modification to Identify Additional Political Subdivisions Joining a Retirement System – One Referendum Held for Entire Retirement System (Identification Modification)	Exhibit 6

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
Exhibit 11	Modification to Identify Additional Entities Joining a Retirement System – Separate Deemed Retirement Systems	Exhibit 7
Exhibit 12	Certification of Referendum – Regular Referendum – Section 218(d)(3) of the Act	Exhibit 8
Exhibit 13	Modification Extending Coverage to a Retirement System Coverage Group Composed of Members Desiring Coverage	Exhibit 9
Exhibit 14	Modification Extending Coverage to Retirement System Coverage Group Composed of Members Desiring Coverage and to Individuals Ineligible for Membership in Retirement System – Coverage to Continue if Individuals Become Eligible for Membership in Retirement System	Exhibit 10
Exhibit 15	Certification of Referendum – Divided Retirement System Coverage (Section 218(d)(7))	Exhibit 11
Exhibit 16	Combined Certification of Referenda – Divided Retirement System Coverage (Section 218(d)(7))	Exhibit 12
Exhibit 17	Modification Extending Coverage to Members of A Retirement System Who Did Not Elect Coverage When a Retirement System was Divided on the Basis of the Members’ Desires (“Second Chance” Modification)	Exhibit 13
Exhibit 18	Modification to Extend Coverage to Services in Police or Firefighter Positions Under a Retirement System	Exhibit 14

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
Exhibit 19	Modification to Change Effective Date of Coverage	Exhibit 15
Exhibit 20	Modification to Cover Services Previously Excluded	Exhibit 16
Exhibit 21	Modification Extending Coverage to Positions Under a Retirement System Which Had Been Optionally Excluded	Exhibit 17
Exhibit 22	Modification to Include Additional Services by Application of Section 218(d)(8)	Equivalent Exhibit 16
Exhibit 23	Modification to Specifically Include Services In Positions Compensated Solely on a Fee Basis	Equivalent Exhibit 16
Exhibit 24	Modification to Exclude from Coverage Services in Positions Compensated Solely On a Fee Basis	No Equivalent
Exhibit 25	Modification to Extend Coverage to Employees In All Absolute Coverage Groups and Retirement System Coverage Group of the Same Entity and Exclude Election Officials or Election Workers	No Equivalent
Exhibit 26	Modification to Exclude Services of Election Officials and Election Workers from a Coverage Group Already Included Under an Agreement	No Equivalent
Exhibit 27	Modification on Other than a Statewide Basis To Change Election Officials and Election Workers Exclusion from \$50 a Quarter Test or \$100 a Year Test to \$1000 a Year Test	No Equivalent

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
Exhibit 28	Modification (on a Statewide Basis) to Change The Election Worker Exclusion Test from \$50 a Calendar Quarter or \$100 a Calendar Year to \$1000 a Calendar Year Test	Exhibit 18
Exhibit 29	Modification Correcting Error in Effective Date	Exhibit 19
Exhibit 30	Modification Correcting Error – Excluding Services Previously Included in Error	No Equivalent
Exhibit 31	Modification Correcting Error – Political Subdivision Did not Request Coverage	No Equivalent
Exhibit 32	Modification to Delete Entity Erroneously Listed – Entity Had No Employees	No Equivalent
Exhibit 33	Modification Correcting Error – Reports Filed with Internal Revenue Service in Error	Exhibit 20
Exhibit 34	Modification Correcting Error – Separate Entity Not Covered Separately	Equivalent Exhibit 20
Exhibit 35	Modification to Cover Former Employees With All the Absolute Coverage Groups of a Political Subdivision – Section 218(e)(3) of the Act	No Equivalent
Exhibit 36	Modification to Cover Employees in All Absolute Coverage Groups and Retirement System Coverage Group of Same Entity Where Coverage Was Previously Terminated	Exhibit 23
Exhibit 37	Notification Entity is Legally Dissolved	Exhibit 21
Exhibit 38	SSA Reply to Notification of Legal Dissolution	Exhibit 22

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
Exhibit 39	Modification Extending Health Insurance – Only Coverage for Previously Excluded Services Performed by Employees in Positions Under a Retirement System	Equivalents Exhibit 25 Exhibit 26
Exhibit 40	Agreement to Extend Health Insurance – Only Coverage to Employees of an Interstate Instrumentality That Has No OASDHI Coverage Under a Section 218 Agreement	Exhibit 26

15001.600 Employment Issues - Conversion Guide

State and Local Coverage Handbook Conversion Guide

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Reference(s)
CHAPTER 600	EMPLOYMENT ISSUES	
600	Employee Defined	SL 60001.601
601(a)	History of the Term Employee	RS 02101.005
601(b)	Court Decisions	RS 02101.006
601(c)	Congressional Action	RS 02101.007
601(d)	Expanded Definition Under Present Law	RS 02101.008
602	Common-Law Control Test	SL 60001.605 RS 02101.020
603(a)	Factors to be Considered in Determining Control – General	RS 02101.027

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Reference(s)
603(b)	Actual Instruction or Direction of Worker	RS 02101.030
603(c)	Training	RS 02101.032
603(d)	Integration	RS 02101.034
603(e)	Services to be Rendered Personally	RS 02101.036
603(f)	Hiring and Supervision of Assistants	RS 02101.038
603(g)	Duration of Relationship	RS 02101.040
603(h)	Hours of Work	RS 02101.042
603(i)	Full-Time Work	RS 02101.044
603(j)	Place of Work	RS 02101.046
603(k)	Order of Services	RS 02101.048
603(l)	Reports	RS 02101.050
603(m)	Manner of Payment	RS 02101.052
603(n)	Payment of Worker's Expenses Incurred While Performing Services (Business Expenses)	RS 02101.054
603(o)	Furnishing Tools and Materials	RS 02101.056
603(p)	Investment	RS 02101.058
603(q)	Profit or Loss Possibility	RS 02101.060
603(r)	Working for More Than One Entity	RS 02101.062

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Reference(s)
603(s)	Availability of Services to the Public	RS 02101.064
603(t)	Right to Discharge	RS 02101.066
603(u)	Right to Quit at Any Time	RS 02101.068
604	Application of the Common-Law Control Test to Specific Jobs	RS 02101.080
605	Ministers, Priests, Rabbis and Christian Practitioners	RS 01901.600B.3.
606	Vow of Poverty Members of Religious Orders	RS 01901.620 RS 01901.640
607(a)	Doctors of Medicine -- General	RS 02101.191
607(b)	Doctors of Medicine – Part-Time Services	RS 02101.192
608	Jurors	SL 60001.601 SL 60001.640
609	Justices of the Peace	SL 60001.630
610	School Bus Drivers	SL 60001.601 SL 60001.605 SL 60001.610
611	Licensing Agents	SL 60001.630 SL 60001.605 SL 60001.610
612	Tax Collectors and Tax Assessors	SL 60001.650

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Reference(s)
613	Volunteer Firefighters	SL 60001.655
614(a)	Consultants – General	RS 02101.107
614(b)	Consultants – Independent Contractor Status	RS 02101.108
614(c)	Consultants – Employee Status	RS 02101.109
614(d)	Consultants – Weight of Factors	RS 02101.110
615(a)	Artisans – General	RS 02101.084
615(b)	Artisans – Employee Status	RS 02101.085
615(c)	Artisans – Independent Contractor Status	RS 02101.086
615(d)	Artisans – Dual Status	RS 02101.087
615(e)	Artisans – Weight of Factors	RS 02101.088 RS 02101.089
616	Public Officers	SL 60001.640 SSR 72-36
http://www.ssa.gov/OP_Home/rulings/oasi/57/SSR72-36-oasi-57.html		
617	Court Reporters	SL 60001.642
618	Sheltered Workshops	SL 60001.645 RS 02101.270
619	Positions Compensated Solely by Fees	SL 60001.625 SL 30001.357D. SSR 92-4p

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Reference(s)
http://www.socialsecurity.gov/OP_Home/rulings/oasi/57/SSR92-04-oasi-57.html		
620(a)	Identity of the Employer	SL 60001.660 RS 02101.700
620(b)	Criteria for Determining Identity of Employer	SL 60001.660 RS 02101.705
620(c)	Elected Officials	SL 60001.620
620(d)	Development for Identity of Employer	RS 02101.710
620(e)	Specific Situations Where Identity of Employer Involved	(This was an introduction only)
621	Deputies, Clerks, and Other Assistants	RS 01505.016
622	Cooperative Federal-State Employment	SL 60001.665
624	Cooperative State-Local Government Employment	SL 60001.670
625	Homemakers and Choreworkers	RS 02101.755 RM 02070.100
630	Foreign Students and Exchange Aliens – After 1961	RS 01901.740A.
632	Individuals Affected by the Alien Services Exception	RS 01901.740B.
632 (1)	Nonresident Alien with an F-1 Designation (Foreign Academic Student)	RS 01901.740B.4.
632 (2)	Nonresident Alien with a J-1 Designation. (Exchange Visitor)	RS 01901.740B.6.

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Reference(s)
632 (3)	Nonresident Alien with an M-1 Designation (Foreign Vocational Student)	RS 01901.740B.5.
632(4)	Nonresident Alien with a Q-1 Designation (Cultural Exchange Visitor)	RS 01901.740B.7.
633	Service Which the Alien Services Exception is Applicable	RS 01901.740A.
634	When Services are Excepted	(Section Title Only)
634(a)(1)	Foreign Academic Student – F-1 Designation	RS 01901.740A.1.a.
634(a)(2)	Foreign Vocational Student – M-1 Designation	RS 01901.740A.1.b.
634(b)	Foreign Exchange Visitor – J-1 Designation	RS 01901.740A.2.
634(c)	Cultural Exchange Visitor – Q-1 Designation	RS 01901.740A.3
640	Federally Sponsored Programs	RS 01901.360
641	Economic Opportunity Act -- History	No Longer Applicable
642	Job Training Partnership Act	RS 01505.021
643	Work-Study Programs	SL 30001.356A
644	Effect of Section 530 of the Revenue Act of 1978 (P.L. 95-600)	No Equivalent
645	The Intergovernmental Personnel Act of 1970	SL 60001.675

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Reference(s)
646	Exhibit of Employment Relationship Questionnaire	RS 02101.990

15001.700 Covered Wages - Conversion Guide

State and Local Coverage Handbook Conversion Guide

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
CHAPTER 700	COVERED WAGES	
700	Wages Defined	SL 70001.701
701	Wage Exclusions	RS 01402.001
702	Payments for Periods not Covered Under Section 218 Agreement	SL 70001.720
703	Maximum Creditable Wages	SL 70001.725 RS 01401.015
704	Maximum Creditable Amounts for Calendar Years 1951 to Present	SL 70001.725A. RS 01404.300
705	When Wages Are Paid	RS 01401.030 SL 70001.725
706	Constructive Payment of Wages	RS 01401.040
707	Determining the Value of Noncash Payments	RS 01402.250
720	Agricultural Wages	RS 01401.120 RS 01402.020 RS 01402.025

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
721	Annuities	RS 01402.105
722	Back Pay	RS 01401.130A.1.
722(a)	Back Pay not Under a Statute	RS 01401.130A.2.
722(b)	Back Pay Under a Statute	RS 01401.130A.3.
722(c)	Allocating Back Pay Awards	RS 01401.140
723	Cafeteria Plans	RS 01402.030A.1.
723(a)	Qualified Benefits	RS 01402.030A.2.
723(b)	Salary Reduction Agreement	RS 01402.030B. RS 01402.010
724	Court Award or Judgment	RS 01401.410
725	Deferred Compensation Plans	RS 01401.060 RS 01505.031
726	Deferred Compensation Plans Prior to 1984	RS 01401.070
727	Deferred Compensation Plans After 1983	RS 01401.080
728	Nonqualified Deferred Compensation Plan Payments	RS 01401.090A.
728(a)	Substantial Risk of Forfeiture	RS 01401.090B-C.
728(b)	Transitional Rules for Nonqualified Deferred Compensation Plans	RS 01401.080B

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
729	Dependent Care Assistance Programs	RS 01402.220D
730	Disability Insurance Benefit Payments	RS 01402.210
731	Dismissal, Severance or Termination Pay	RS 01401.180
732	Early Retirement Incentive Payments	RS 01401.190
733	Educational Assistance Programs	RS 01402.220A-C.
734	Employee Suggestion Awards	RS 01401.150B. RS 01402.205(2)
735	Employee Taxes Paid By Employer	RS 01401.210
736	Employer Pick-Up Plans	RS 01402.110 RS 01505.032
737	Exempt Governmental Deferred Compensation Plans	RS 01402.115 RS 01505.032
738	Fees	SL 30001.357 SL 60001.625
739(a)	Fringe Benefits – General	RS 01402.040
739(b)	Fringe Benefits – Exclusions	(Section Title Only)
739(b)(1)	No Additional Cost Services	RS 01402.070
739(b)(2)	Qualified Employee Discounts	RS 01402.075
739(b)(3)	Working Condition Benefits	RS 01402.080

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
739(b)(4)	De Minimis Benefits	RS 01402.045
739(b)(5)	Transportation Benefits	RS 01402.085
739(b)(6)	Athletic Facilities	RS 01402.065
739(b)(7)	Qualified Tuition Reduction	RS 01402.265
739(c)	Definition of Employee for Certain Fringe Benefits	RS 01402.051
740	Group Legal Assistance	RS 01402.235
741	Group-Term Life Insurance	RS 01401.230
742	Job Training Partnership Act	RS 01505.021
743	Jury Duty	RS 01401.290
744	Meals and Lodging	RS 01402.240
745	Medical and Hospital Expenses	RS 01402.095
746	Moving Expenses	RS 01402.245
747	Pay for Nonwork Periods	RS 01401.280
748	Payments Made After Employee's Death	RS 01402.310
749	Payments Made Upon or After Termination of Employment	RS 01402.324 RS 01402.300 RS 01402.305

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
750	Pension and Retirement Payments	RS 01402.320 RS 01402.325 RS 01402.326
751	Per Diem (Travel and Business) Reimbursements	RS 01401.360
752	Purchase of Contract Payments	RS 01401.430
753	Scholarships and Fellowships	RS 01402.265
754	Section 457 Plans	RS 01505.031 RS 01401.060
755	Sick or Accident Disability Payments	RS 01401.330
756	Simplified Employee Pension (SEP)	RS 01402.130
757	State Temporary Disability (TDI) Laws	RS 01402.090
758	Substitute or Assistant Pay	RS 01401.350
759	Supplemental Medical Insurance (SMI) Premiums – Medicare Program	RS 01402.090(6)
760	Tax-Exempt Trust	RS 01402.100 RS 01402.140
761	Third Party Payments to an Agent	No Longer Applicable
762	Tips	RS 01402.280
763	Travel and Business Expenses	RS 01401.360
764	Vacation Pay	RS 01401.370

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
765	Workers' Compensation Payments	RS 01402.295

15001.800 Reporting - Conversion Guide

State and Local Coverage Handbook Conversion Guide

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
CHAPTER 800	REPORTING	
800(a)	State Reporting Responsibilities – Pre-1987	SL 80001.801A
800(b)	State Reporting Responsibilities – Post-1986	SL 80001.801B
801(a)	Social Security Responsibilities – Pre-1987	SL 80001.801A
801(b)	Social Security Responsibilities – Post 1986	SL 80001.810
802	Internal Revenue Responsibilities	SL 80001.815
803	Individual's Right to Appeal	SL 20001.260 GN 03102.200 GN 03101.001
804(a)	State's Request for Review – Pre-1987	SL 80001.805
804(b)	State's Request for Review – Post 1986	SL 80001.815
810	1991 and Later Wage Reports	No longer applicable
815	Reports for Election Workers	SL 80001.850 SL 30001.357C

Former Paper Edition Reference (BASIC 08/95)	Subject	Current Online Reference(s)
850	Correction Reports	SL 80001.830
851	Corrections for Tax Years Before 1991	SL 80001.835
852	Corrections for Tax Years 1991 and Later	SL 80001.840
853	Correction Report Examples	RM 01105.025 RM 01199.011 RM 01199.021
860	Reporting Back Pay to SSA	SL 80001.845 RM 01105.009
870	69-Prefix Employer Identification Numbers	SL 80001.820
875	Earnings Records for Tax Years 1978-1981	SL 80001.825
877	New Address for State Operations	No Longer Applicable
880	Reporting Back Pay to SSA	RM 01105.009