

MEMORANDUM

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
SOCIAL SECURITY ADMINISTRATION

CV 5-13

TO : Mr. Abraham J. Teitler, Director
Division of Coverage

DATE: November 27, 1974

REFER TO: IRI-451

FROM : Harry Stahmer, Chief
Contract Coverage Branch

SUBJECT: Modification No. 90, Rhode Island

Enclosed is the above identified modification and supporting documents for necessary action.

<u>1*</u>	218(b)(5) coverage groups	<u>unknown</u>	No. of Employees
	218(d)(4) coverage groups		No. of Employees
	Other (See Remarks)		No. of Employees
<u>1</u>	Total No. of coverage groups	<u>unknown</u>	Total No. of Employees Covered

Remarks:

* Error modification extends coverage to all (b)(5) coverage groups of a political subdivision that has erroneously reported under FICA procedures. Transfer has been requested.

Harry Stahmer

CButler/HStahmer:gcb 11/27/74

CButler 11/27/74

Lime Rock Fire District, Inc
Great Road, Lincoln, R. I. 02865

"It is hereby agreed that the reports and payments made pursuant to the provisions of the Federal Insurance Contributions Act with respect to wages paid to employees of Lime Rock Fire District, Inc. for period 12/31/64 to 3/31/73, in which the services of such employees are covered under the agreement between the State of Rhode Island and the Department of Health, Education, and Welfare pursuant to Section 218 of the Social Security Act will be considered as having been paid pursuant to the agreement. It is understood, however, that the State is not relieved of its liabilities with respect to the preparation of any supplemental wage reports and payment of contributions for such periods in the event such wage reports or contributions are necessary to conform old-age, survivors, and disability coverage of services of the employees involved in the prior periods to the terms of this agreement, or, in the event any refund should be made of amounts paid as Federal Insurance Contributions Act taxes when the same amount is payable under this agreement."

"If any refund is made of the amounts paid as taxes under the Federal Insurance Contributions Act with respect to wages paid for services which are covered under this agreement, the State will repay such amounts upon receipt of notice from the Social Security Administration. Interest will be charged with respect to any payment not paid within the time prescribed by Regulations No. 4, Section 404.1255."

Raymond H. Hawksley

MEMORANDUM

TO : Hugh F. McKenna, Director
Bureau of Retirement and Survivors Insurance

DATE: October 22, 1974
ICF-R1

FROM : Vincent G. Gavin *VGG*
Acting Regional Commissioner

SUBJECT: State and Local - Rhode Island Modifications No. 90 and No. 91

We are enclosing for your approval five copies of Modifications No. 90 and No. 91 submitted by the State of Rhode Island in connection with the Federal-State agreement under Section 218 of the Social Security Act.

These Modifications were personally delivered to the Providence, Rhode Island District Office on August 27, 1974, rather than being received by mail. Upon receipt, all copies were immediately date-stamped. The State has requested August 27, 1974, as the designated date for existence of employment relationship.

These Modifications have been reviewed by this office and cleared for approval by the Regional Attorney.

Enclosures

MEMORANDUM

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF THE SECRETARY
REGION I

TO : Regional Commissioner, SSA

DATE: October 18, 1974

FROM : Office of the General Counsel
Boston Regional Office

SUBJECT: State and Local Coverage - Rhode Island Modification No. 90 Lime Rock
Fire District

Cleared for Approval

With regard to the inclusion of the Lime Rock Fire District, we have now received the statutory materials we requested. The subject district was incorporated in "An act to Incorporate the Limerock Fire District in the Town of Lincoln," enacted by the General Assembly. Under the Act, the business of the district is to be administered by electors who shall have the power to adopt rules and by-laws and to tax inhabitants and property in the said district. The district has the authority to sue and be sued and to purchase real and personal property. Under section 1 of the Act, the district has additional powers generally incident to corporations and has the right to have a common seal.

The aforementioned powers are characteristic of a political subdivision and indicate the Lime Rock Fire District Inc., to be a separate juristic entity.

Based on the foregoing and the fact that several other fire districts in Rhode Island have already been approved for Social Security coverage, our opinion is that the Lime Rock Fire District Inc. is a separate "political subdivision" within the meaning of the Social Security Act Section 218.

Samuel C. Fish
Regional Attorney

By *George Eng*
George Eng
Assistant Regional Attorney