

MODIFICATION NO. 49

TO RHODE ISLAND STATE SOCIAL SECURITY AGREEMENT

Whereas, the Secretary of Health, Education and Welfare and the State of Rhode Island acting through its representative designated to administer its responsibilities, entered into an agreement on December 20, 1951 for the purpose of extending coverage under the provisions of the Social Security Act, as amended, to the employees of the State and the political subdivisions of the State; and

Whereas, the North Tiverton Fire District, Tiverton, Rhode Island, a political subdivision of the State, filed wage reports and tax returns under the Federal Insurance Contributions Act beginning with the calendar quarter ending with June 30, 1951, in the belief that such action would result in extending coverage under the provisions of the Social Security Act, as amended; and

Whereas, in furtherance of this belief the said political subdivision continued to file wage reports and make tax payments under the Federal Insurance Contributions Act for each succeeding calendar quarter after the quarter ending with June 30, 1951; and

Whereas, the filing of such wage reports and tax returns under the Federal Insurance Contributions Act was erroneous; and

Whereas, the political subdivision has established that services of its employees are covered under the provision of section 218 of the Social Security Act, as amended; and

Whereas, the political subdivision has followed the incorrect procedure in effectuating such coverage; and

Whereas, the State of Rhode Island and the Secretary of Health, Education and Welfare desire to correct the above error in said agreement;

Now, therefore, the Secretary of Health, Education and Welfare and the State of Rhode Island acting through its representative designated to administer its responsibilities under the above agreement, hereby agree to and by this modification do add the above-named political subdivision to said agreement, with coverage effective as of April 1, 1951 the beginning of the period for which wage reports were first erroneously filed under the Federal Insurance Contributions Act.

Approved for the State of Rhode Island this 12th day of May, 1964.

Raymond W. Hawkesley
General Treasurer

Approved this 30ⁱⁿ day of Sept, 1964.

Secretary of Health, Education and Welfare

By: Thomas C. Parrott

Thomas C. Parrott, Director
Division of Claims Policy
Social Security Administration

#49
1071

Department of
Health, Education, and Welfare
Region I
Boston, Massachusetts 02116

GC:RA:I
DATE: August 18, 1964

TO: SSA Regional Representative

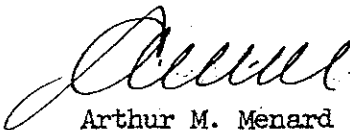
FROM: Office of the General Counsel
Boston Regional Office

SUBJECT: State and Local Coverage - Rhode Island Modification No. 49

COMMENTS: Cleared for approval.

The letter dated August 12, 1964, from the North Tiverton Fire District to the State provides an explanation for reportings having been made under the Federal Insurance Contributions Act in accordance with section 366 of the Handbook. A letter from the State, dated May 12, 1964, contains the statements required by section 491.5 of the Handbook. It is assumed that the date "4/1/56" contained in the last paragraph on page one at line 5 of the letter of May 12th is a clerical error and should read "4/1/51." The Modification follows the form set forth in Exhibit 15 of section 375 of the Handbook. Concerning the effective coverage date of April 1, 1951, it is to be noted that although the original Agreement with the State was executed on December 20, 1951, the Agreement itself states that it shall be effective as of January 1, 1951.

With respect to the status of the North Tiverton Fire District, it appears on the basis of the statute which created the District and the opinion of the Attorney General of Rhode Island dated October 1, 1963, concerning the Portsmouth Water and Fire District, that the North Tiverton Fire District is a distinct legal entity of the State which would satisfy the term "political subdivision" contained in section 218(b)(2) of the Social Security Act. In addition, it seems this District may be the subject of a section 218 agreement under section 36-7-2 of the General Laws of Rhode Island.


Arthur M. Menard
Regional Attorney

North Tiverton Fire District

238 WEST HILTON STREET
NORTH TIVERTON, RHODE ISLAND

August 12, 1964

State of Rhode Island and Providence Plantations
Office of the General Treasurer
Providence, R. I.

Att: Mr. Raymond H. Hawksley, General Treasurer

Dear Mr. Hawksley:

Mr. Nelen of your office requested additional information on our reporting F.I.C.A. wage items through Internal Revenue since 1951.

The information available to us, from a former employee who was the bookkeeper at the time, is that in 1951 the "District" was made aware that because of a change in the Federal Law, non-profit organizations could cover their employees for Social Security. Someone from this office went to Internal Revenue and applied for an employer-identification number to report their employees for F.I.C.A. as employees of a non-profit organization.

This was done in good faith and, subsequently, since 1951 we have been reporting our employees under Number 05-0260675 to Internal Revenue.

No other information, other than outlined above, is available as the pertinent personnel are no longer working.

Sincerely,

NORTH TIVERTON FIRE DISTRICT

BY (Mrs) Gladys G. Jackson
Clerk

OFFICE MEMORANDUM * UNITED STATES GOVERNMENT

To : Mr. Thomas C. Parrott
Director

Date: September 28, 1964

From : Edward N. Watman, Chief
Coverage Branch

Refer to: 14:CP:C

Subject: Modification No. 49, Rhode Island

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

<u>1</u>	218(b)(5) Coverage Groups	<u>6</u>	No. of Employees
<u> </u>	218(d)(4) Coverage Groups	<u> </u>	No. of Employees
<u> </u>	Other (See Remarks)	<u> </u>	No. of Employees
<u>1</u>	Total No. of Coverage Groups	<u>6</u>	Total No. of Employees Covered

Remarks:

Approved by the Regional Attorney.

Edward N. Watman
Edward N. Watman

Attachment (s)

9-30-64