

CV-5-13

TO : Office of General Counsel

Date: August 2, 1968

FROM : BRSI, Division of Coverage

Refer to: RSI:CC

SUBJECT: Modification No. 72, Rhode Island

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

<u>        </u> 218(b)(5) Coverage Groups	<u>        </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>        </u> Total No. of Coverage Groups	<u>        </u> Total No. of Employees Covered

Remarks:

Cleared by the regional attorney.

\* This modification amends the basic agreement to exclude, under P.L. 90-248, services performed by election officials or election workers for each calendar quarter in which the remuneration paid for such services is less than \$50 effective July 1, 1968.

*Idella Hardy*  
Idella Hardy  
Director

Enclosure(s) 5

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TO : BRSI, Division of Coverage

FROM : Office of General Counsel

SUBJECT: Modification No. 72, Rhode Island

The modification is (~~is not~~) cleared.

Remarks:

Harold P. Packer  
Assistant General Counsel *JPF*

MODIFICATION NO. 72

The Secretary of Health, Education, and Welfare and the State of Rhode Island, acting through its representative designated to administer its responsibilities under the agreement of December 20, 1951 hereby ~~modify \* said agreement with respect to the State and all political subdivisions effective as of the effective date specified herein to exclude the following services:~~

Services performed by election officials or election workers for each calendar quarter in which the remuneration paid for such services is less than \$50.00.

Effective date of exclusion: June 30, 1968.

Approved for the State of Rhode Island this 24th day of June, 1968.

by Raymond M. Hawley  
GENERAL TREASURER

Approved this 9<sup>th</sup> day of August, 1968

Secretary of Health, Education and Welfare

by Idella Hardy

Idella Hardy, Director  
Division of Coverage  
Bureau of Retirement and  
Survivors Benefits  
Social Security Administration

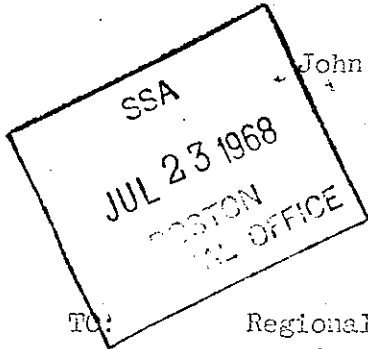
Accept the following amendment to said agreement:

Part b. of said agreement ("Services covered") is amended to add the following new paragraph (for the last paragraph listing mandatory exclusions):

Per State Act of 7/16/65  
Encl 5/12/68

Department of  
Health, Education, and Welfare  
Region I

John Fitzgerald Kennedy Federal Building  
Boston, Massachusetts 02203



GC:RA:I  
DATE: July 24, 1968

TO: Regional Commissioner, SSA

FROM: Office of the General Counsel  
Boston Regional Office

SUBJECT: State and Local Coverage - Rhode Island - Modification No. 72

COMMENTS: Cleared for Approval

On June 20, 1968 Rhode Island amended the State Social Security enabling legislation as follows:

"Section 1. Section 36-7-2 of the general laws in chapter 36-7 entitled 'Federal Old-Age and Survivors' Insurance' as amended is hereby further amended by amending subsection (7) thereof to read as follows:

"\*\*\*

"36-7-2. Definition of terms. - For the purpose of sections 36-7-1 to 36-7-31, inclusive, the following terms shall have the meanings indicated unless different meanings are clearly expressed or required by the context:

"\*\*\*

"(7) 'Employment' shall mean any service performed by an employee for wages as a member of a coverage group as herein defined, including service of an emergency nature, service in any class or classes of elective positions and service in part-time positions, but excluding the following: (a) service in a position the compensation for which is on a fee basis; (b) service performed by election officials or election workers for each calendar quarter in which the remuneration paid for such service is less than fifty (\$50.00) dollars; (c) service which under the federal social security act may not be included in an agreement between the state and the secretary entered into under this chapter; (d) service which, in the absence of an agreement entered into under sections 36-7-1 to 36-7-31,

inclusive, would constitute 'employment' as defined in the federal social security act. Service which under the federal social security act may be included in an agreement only upon certification by the governor in accordance with section 218(d)(3) of the federal social security act shall be included in the term 'employment' if and when the governor issues, with respect to such service, a certificate to the secretary, pursuant to section 36-7-19."

"\*\*\*".

"Sec. 2. This act shall take effect upon its passage to permit the exclusion of services after the effective date specified in an appropriate modification to the existing agreement between the State and the Secretary of Health, Education, and Welfare."

The purpose of the amendment was to exclude from section 218 coverage services performed for any coverage group by election officials or election workers for each calendar quarter in which the remuneration paid for such services is less than \$50.00.

Modification No. 72 was submitted by the State on June 24, 1968 to amend the Agreement in accordance with the new State legislation. The effective date of the exclusion designated therein was June 30, 1968, the earliest date permitted by section 218(c)(8) of the Social Security Act. While the exclusion in question is an optional one under section 218, because Rhode Island has chosen to apply it to all present and future coverage groups, we suggested certain changes in the format of the modification in order to clarify the intentions of the State. The General Treasurer of the State authorized these changes in a letter dated July 10, 1968. Since these changes in no way alter the basic purport of the modification, it is our opinion that they do not impair the effective date of June 30, 1968 designated in the modification.

*Samuel C. Fish*  
Samuel C. Fish  
Acting Regional Attorney

Approved 4/2/68

J. H. Chaffee

# State of Rhode Island, &c.

## IN GENERAL ASSEMBLY

JANUARY SESSION, A. D. 19 68

### AN ACT

IN AMENDMENT OF SECTION 36-7-2 OF THE GENERAL LAWS OF CHAPTER 36-7 ENTITLED, "FEDERAL OLD-AGE AND SURVIVORS' INSURANCE" AS AMENDED.

It is enacted by the General Assembly as follows:

SECTION 1. Section 36-7-2 of the general laws in chapter 36-7 entitled "Federal Old-Age and Survivors' Insurance" as amended is hereby further amended by amending subsection (7) thereof to read as follows:

"\* \* \*

"36-7-2. Definition of terms. - For the purposes of sections 36-7-1 to 36-7-31, inclusive, the following terms shall have the meanings indicated unless different meanings are clearly expressed or required by the context:

"\* \* \*

"(7) 'Employment' shall mean any service performed by an employee for wages as a member of a coverage group as herein defined, including service of an emergency nature, service in any class or classes of elective positions and service in part-time positions, but excluding the following: (a) service in a position the compensation for which is on a fee basis; (b) service performed by election officials or election workers for a period of not more than one calendar quarter in which the remuneration paid for such service is less than fifty (\$50.00) dollars; (c) service which under the federal social security act may be included in an agreement between the state and the secretary entered into under this chapter; (d) service which, in the absence of an agreement entered into under sections 36-7-1 to 36-7-31, inclusive, would constitute 'employment' as defined in the federal social security act. Service which under the federal social security act may be included in an

agreement only upon certification by the governor in accordance with section 218(d)(3) of the federal social security act shall be included in the term 'employment' if and when the governor issues, with respect to such service, a certificate to the secretary, pursuant to section 36-7-19."

"\* \* \*".

SEC. 2. This act shall take effect upon its passage to permit the exclusion of services after the effective date specified in an appropriate modification to the existing agreement between the State and the Secretary of Health, Education, and Welfare.

RAYMOND H. HAWKSLEY  
GENERAL TREASURER



WILLIAM T. HUNT  
DEPUTY GENERAL TREASURER

State of Rhode Island and Providence Plantations  
TREASURY DEPARTMENT  
OFFICE OF THE GENERAL TREASURER  
PROVIDENCE

July 10, 1968

Mr. Frederick Gorman  
Social Security Administration  
200 Dyer Street  
Providence, Rhode Island

Dear Mr. Gorman:

Recently Modification #72 was transmitted to your office. This letter authorizes your agency to change this Modification as follows:

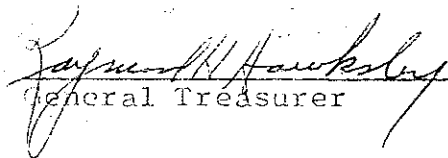
delete the portion thereof from the word "modify" in line 4 through the word "services" in line 7 and substitute therefor, the following:

"accept the following amendment to said agreement:

'Part b of said agreement ("Services covered") is amended to add the following new paragraph (after the last paragraph listing of mandatory exclusions):'

Thank you for your cooperation.

Sincerely,

  
General Treasurer

**Maria DeMelo-Olsson**

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**From:** Burnside Phyllis A [Phyllis.A.Burnside@irs.gov]  
**Sent:** Thursday, August 15, 2002 1:29 PM  
**Subject:** ELECTION WORKER REMINDER

I know elections are coming up here in the Ocean State so I wanted to be sure my customers were up to date on this issue. I recently confirmed the proper treatment for these workers with Social Security -

Rhode Island excluded the first \$50 per calendar quarter for ELECTION WORKERS / BALLOT CLERKS with modification 72 dated 7/1/1968 and it has never been modified. This means that W4s must be signed, taxes withheld on remuneration that exceeds \$50 per quarter and W2s issued at the end of the year. Remember, ELECTION WORKER income is exempt from the REQUIREMENT to withhold income taxes but it is taxable income to the recipient. You should withhold FICA and MEDICARE tax on any income in excess of \$50 per calendar quarter.

As an example, you have an election worker who earns \$105.00 in the third quarter and \$45.00 in the fourth. Since the first \$50 is excluded from FICA MEDICARE per calendar quarter, only \$55.00 (from the third quarter) is taxable for FICA and MEDICARE. The W2 box example is below;

1 - Wages, tips, other compensation - \$ 150.00	2 - Federal income tax withheld - \$ 0.00
3 - Social Security Wages - \$55.00	4 - Social Security tax withheld - \$3.41
5 - Medicare wages and tips - \$55.00	6 - Medicare tax withheld - \$0.80

Hope you have found this helpful. Please feel free to contact me again if you need more assistance.

**Phyllis Ann Burnside, Badge # 04-06083, T:GE:FSL:7251**  
**Federal/State/Local Government Specialist CT & RI,**  
**380 Westminster St., Providence, RI. 02903**  
**Office (401) 525-4205, FAX (401) 525-4299, PAGER (800) 653-6907**