

**Superseded 2/27/2023**

**67-11-2 Definitions.**

For the purposes of this chapter:

- (1) "Employee" includes an elective or appointive officer or employee of a state or political subdivision thereof.
- (2) "Employment" means any service performed by an employee in the employ of the state, or any political subdivision thereof, for such employer, except:
  - (a) service which in the absence of an agreement entered into under this chapter would constitute "employment" as defined in the Social Security Act;
  - (b) service which under the Social Security Act may not be included in an agreement between the state and federal security administrator entered into under this chapter;
  - (c) services of an emergency nature, service in any class or classes of positions the compensation for which is on a fee basis:
    - (i) performed by employees of the state; or
    - (ii) if so provided in the plan submitted under Section 67-11-5, by a political subdivision of the state, by an employee of such subdivision;
  - (d) services performed by students employed by a public school, college, or university at which they are enrolled and which they are attending on a full-time basis;
  - (e) part-time services performed by election workers, i.e., judges of election and registrars; or
  - (f) services performed by voluntary firemen, except when such services are prescheduled for a specific period of duty.
- (3) "Federal Insurance Contributions Act" means Chapter 21 of the Internal Revenue Code as such Code may be amended.
- (4) "Federal security administrator" includes any individual to whom the federal security administrator has delegated any of his functions under the Social Security Act with respect to coverage under such act of employees of states and their political subdivisions.
- (5) "Political subdivision" includes an instrumentality of the state, of one or more of its political subdivisions, or of the state and one or more of its political subdivisions, including leagues or associations thereof, but only if such instrumentality is a juristic entity which is legally separate and distinct from the state or subdivision and only if its employees are not by virtue of their relation to such juristic entity employees of the state or subdivision. The term shall include local districts, special service districts, or authorities created by the Legislature or local governments such as, but not limited to, mosquito abatement districts, sewer or water districts, and libraries.
- (6) "Sick pay" means payments made to employees on account of sickness or accident disability under a sick leave plan of the type outlined in 42 U.S.C. Secs. 409(a)(2) and (3) of the Social Security Act.
- (7) "Social Security Act" means the Act of Congress approved August 14, 1935, Chapter 531, 49 Stat. 620, officially cited as the "Social Security Act," (including regulations and requirements issued pursuant thereto), as such act has been and may from time to time be amended.
- (8) "State agency" means the Division of Finance, referred to herein as the state agency.
- (9) "Wages" means all remuneration for employment as defined herein, including the cash value of all remuneration paid in any medium other than cash, except that such term shall not include "sick pay" as that term is defined in this section and shall not include that part of such remuneration which, even if it were for "employment" within the meaning of the Federal Insurance Contributions Act, would not constitute "wages" within the meaning of that act.