



**Section 218 Agreements - Student Coverage**  
**July 1, 2000**

State	Statewide Student Exclusion	Limited Student Coverage <sup>1</sup>	See footnote <sup>2</sup>
Alabama		X	
Alaska		X	
Arizona	Mod 383		
Arkansas		X	
California	Mod 1444		
Colorado	Original Agreement		
Connecticut		X	
Delaware	Mod 4		
Florida		X	
Georgia	Original Agreement		
Hawaii	Mod 4		
Idaho	Mod 237		
Illinois	Mod 308		
Indiana		X	
Iowa	Mod 266		
Kansas	Original Agreement		
Kentucky		X	
Louisiana		X	
Maine	Mod 312		
Maryland	Original Agreement		
Massachusetts			X
Michigan		X	
Minnesota		X	
Mississippi	Original Agreement		
Missouri	Mod 213		
Montana	Original Agreement		
Nebraska	Mod 269		
Nevada			X
New Hampshire	Mod 26		
New Jersey	Mod 612		
New Mexico	Mod 259		
New York	Mod 242		
North Carolina	Mod 90		

North Dakota	Mod 536		
Ohio			X
Oklahoma		X	
Oregon	Mod 602		
Pennsylvania		X	
Puerto Rico	Mod 73		
Rhode Island	Mod 87		
South Carolina	Original Agreement		
South Dakota	Original Agreement		
Tennessee		X	
Texas		X	
Utah	Mod 208		
Vermont		X	
Virgin Islands		X	
Virginia	Original Agreement		
Washington	Mod 808		
West Virginia	Original Agreement		
Wisconsin	Mod 751		
Wyoming	Mod 274		

Definition of student services exclusion:

Services performed by students enrolled and regularly attending classes at the school, college or university where they are working.

**Note:** Student services covered under a Section 218 Agreement cannot be excluded unless Federal legislation authorizes it.

**Reference: Social Security Act  
Sections 218(c)(5), 218(c)(6) and 210(a)(10)**

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<sup>1</sup> Contact the State Social Security Administrator to identify which schools, colleges and universities cover student services under the State's Section 218 Agreement. In Vermont and the Virgin Islands, student services are not excluded from Social Security coverage under the State's Section 218 Agreements. Therefore, if the school, college or university is covered under the State's Section 218 Agreement, services performed by students enrolled and regularly attending classes at the school, college or university where they are working are covered for Social Security.

<sup>2</sup> Massachusetts, Nevada and Ohio have virtually no Section 218 coverage. Therefore, the rules for mandatory FICA under Section 210(a)(10) apply.