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an employee of your parent while under age 21;

- (3) You do nonbusiness work as an employee of your son, daughter, or spouse; or
- (4) You perform domestic service in the private home of your son, daughter or spouse as an employee of that son, daughter or spouse unless—
- (i) The son or daughter has a child (either natural, adopted or stepchild) living in the home who is under age 18 or, if older, has a mental or physical condition that requires the personal care and supervision of an adult for at least four continuous weeks in the calendar quarter in which the work is done; and
- (ii) The son or daughter is a widower or widow, or is divorced and has not remarried, or has a spouse living in the home who, because of a physical or mental condition, is incapable of taking care of the child and the condition is present for at least four continuous weeks in the calendar quarter in which the work is done.
- (b) Family work for other than sole proprietor. Work for a corporation is not excluded under this section, and work for a partnership is not excluded unless the required family relationship exists between the employee and each of the partners.

[45 FR 20075, Mar. 27, 1980, as amended at 57 FR 59913, Dec. 17, 1992]

§ 404.1016 Foreign agricultural workers.

Farm work done by foreign workers lawfully admitted to the United States on a temporary basis to do farm work is not covered as employment. The excluded work includes any services connected with farm operations.

§404.1017 Sharefarmers.

- (a) If you are a sharefarmer, your services are not covered as employment, but as self-employment.
- (b) You are a sharefarmer if you have an arrangement with the owner or tenant of the land and the arrangement provides for all of the following:
- (1) You will produce agricultural or horticultural commodities on the land.
- (2) The commodities you produce or the income from their sale will be di-

vided between you and the person with whom you have the agreement.

- (3) The amount of your share depends on the amount of commodities you produce.
- (c) If under your agreement you are to receive a specific rate of pay, a fixed sum of money or a specific amount of the commodities not based on your production, you are not a sharefarmer for social security purposes.

§ 404.1018 Work by civilians for the United States Government or its instrumentalities—wages paid after 1983

- (a) General. If you are a civilian employee of the United States Government or an instrumentality of the United States, your employer will determine the amount of remuneration paid for your work and the periods in or for which such remuneration was paid. We will determine whether your employment is covered under Social Security, the periods of such covered employment, and whether remuneration paid for your work constitutes wages for purposes of Social Security. To make these determinations we will consider the date of your appointment to Federal service, your previous Federal employing agencies and positions (if any), whether you were covered under Social Security or a Federal civilian retirement system, and whether you made a timely election to join a retirement system established by the Federal Employees' Retirement System Act of 1986 or the Foreign Service Pension System Act of 1986. Using this information and the following rules, we will determine that your service is covered unless-
- (1) The service would have been excluded if the rules in effect in January 1983 had remained in effect; and
- (i) You have been continuously performing such service since December 31, 1983; or
- (ii) You are receiving an annuity from the Civil Service Retirement and Disability Fund or benefits for service as an employee under another retirement system established by a law of the United States and in effect on December 31, 1983, for employees of the