§ 135-20. Definitions.

For the purposes of this Article:

(1) The term "employee" includes an officer of the State, or one of its political subdivisions or instrumentalities.

(2) The term "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 Article would constitute "employment" as defined in the Social Security Act; or

b. Service which under the Social Security Act may not be included in an agreement between the State and the Secretary of Health, Education and Welfare entered into under this Article.

Service which under the Social Security Act may be included in an agreement only upon certification by the Governor in accordance with section 218(d)(3) of that act shall be included in the term "employment" if and when the Governor issues, with respect to such service, a certificate to the Secretary of Health, Education and Welfare pursuant to G.S. 135-29.

(3) The term "Federal Insurance Contributions Act" means Subchapter A of Chapter 9 of the Federal Internal Revenue Code of 1939 and Subchapters A and B of Chapter 21 of the Federal Internal Revenue Code of 1954, as such Codes have been and may from time to time be amended; and the term "employee tax" means the tax imposed by section 1400 of such Code of 1939 and section 3101 of such Code of 1954.

(4) The term "political subdivision" includes an instrumentality of a state, of one or more of its political subdivisions, or of a state and one or more of its political subdivisions, 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.

(5) The term "Secretary of Health, Education and Welfare" includes any individual to whom the Secretary of Health, Education and Welfare 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, and with respect to any action taken prior to April 11, 1953, includes the Federal Security Administrator and any individual to whom such Administrator has delegated any such function.

(6) The term "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.

(7) The term "State agency" means the director of the Teachers' and State Employees' Retirement System.

(8) The term "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 that part of such remuneration which, even if it were paid for "employment" within the meaning of the Federal Insurance Contributions Act, would not constitute "wages" within

the meaning of that act. (1951, c. 562, s. 3; 1955, c. 1154, ss. 2-4, 12; 1959, c. 1020; 1965, c. 780, s. 1; 1973, c. 108, s. 84.)