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plan or system of your employer as explained in §404.1049(a)(1).
(d) Payments under a worker’s compensation law are not wages.
[55 FR 7310, Mar. 1, 1990]

§ 404.1052 Payments from or to certain tax-exempt trusts or payments under or into certain annuity plans.
(a) We do not include as wages any payment made—
(1) Into a tax-exempt trust or annuity plan by your employer on behalf of you or your beneficiary; or
(2) From a tax-exempt trust or under an annuity plan to, or on behalf of, you or your beneficiary.
(b) The trust must be exempt from tax under sections 401 and 501(a) of the Code, and the annuity plan must be a plan described in section 403(a) of the Code when payment is made.
(c) The exclusion does not apply to payments to an employee of the trust for work done as an employee of the trust.
[55 FR 7310, Mar. 1, 1990]

§ 404.1053 “Qualified benefits” under a cafeteria plan.
We do not include as wages any qualified benefits under a cafeteria plan as described in section 125 of the Code if such payment would not be treated as wages without regard to such plan and it is reasonable to believe that (if section 125 applied for purposes of this section) section 125 would not treat any wages as constructively received. This includes any qualified benefit made to you, or on your behalf, pursuant to a salary reduction agreement between you and your employer. The Internal Revenue Service decides whether any plan is a cafeteria plan under section 125 of the Code and whether any benefit under the plan is a qualified benefit.
[55 FR 7310, Mar. 1, 1990]

§ 404.1054 Payments by an employer of employee’s tax or employee’s contribution under State law.
(a) We exclude as wages any payment by an employer (described in paragraph (b) of this section) that is not deducted from the employee’s salary (or for which reimbursement is not made by the employee) of either—
(1) The tax imposed by section 3101 of the Code (employee’s share of Social Security tax); or
(2) Any payment required from an employee under a State unemployment compensation law.
(b) The payments described in paragraph (a) of this section are not included as wages only if they are made by an employer on behalf of an employee employed in—
(1) Domestic service in the private home of the employer; or
(2) Agricultural labor.
[55 FR 7310, Mar. 1, 1990]

§ 404.1055 Payments for agricultural labor.
(a) When cash payments are not wages. We do not include as wages your cash payments in a calendar year after 1987 from an employer for agricultural labor (see §404.1056) if your employer’s total expenditures for agricultural labor are less than $2500 in that year and your employer paid you less than $150 cash remuneration in that year for your agricultural labor.
(b) Exclusions for noncash payments and payments for seasonal agricultural labor. (1) Noncash payments for agricultural labor are not wages.
(2) Your cash payments in a calendar year from an employer for agricultural labor are not wages, irrespective of your employer’s total annual expenditures for agricultural labor, if you are a hand harvest laborer (i.e., seasonal agricultural labor), and—
(i) Your employer paid you less than $150 in that year;
(ii) You are paid on a piece rate basis in an operation which has been, and is customarily and generally recognized in the region of employment as paying on a piece rate basis;
(iii) You commute daily from your permanent residence to the farm on which you are so employed; and,
(iv) You were employed in agriculture less than 13 weeks during the previous calendar year.
Example: In 1988, A (not a hand harvest laborer) performs agricultural labor for X for cash pay of $144 in the year. X’s total agricultural labor expenditures for 1988 are $2,450. Neither the $150 cash-pay test nor the $2,500 expenditures test is met. Therefore, X’s payments to A are not wages.