Internal Revenue Service, Treasury

§ 31.3306(c)(2)–1

构成雇主身份的，即使这些服务是在美国境内执行的，或者是在美国境外的美国船只或美国航空器上执行的。否则，应根据法案3306(c)的规定进行处理，这些规定仅适用于1954年之后的服务。

(b) 例外的适用范围仅限于雇员的服务，而不是雇员个人；也就是说，例外仅适用于雇员执行的特定服务。

例。A是一个私人雇员，受B雇用来提供“农业劳动”（见§ 31.3306(k)–1）。A也是由C雇用来在B的商店工作。虽然A的服务被视为“农业劳动”，但A作为杂工在C工作的例外不适用。

(c) 对于有关例外的其他适用情形，见§ 31.3306(d)–1。


§ 31.3306(c)(1)–1 农业劳动。

由雇主雇用的雇员提供给雇主的，被认为是“农业劳动”的服务（见§ 31.3306(k)–1）。A也是由C雇用来在B的商店工作。虽然A的服务被视为“农业劳动”，但A作为杂工在C工作的例外不适用。

(c) 对于农业劳动的定义，见§ 31.3306(k)–1。

§ 31.3306(c)(2)–1 家庭服务。

(a) 在私人住宅内。在私人住宅内履行的服务，即使是在私人住宅内履行的，也不得被视为雇主身份。

(b) 在学院俱乐部或学院分会内。在学院俱乐部或学院分会内履行的服务，即使是在私人住宅内履行的，也不得被视为雇主身份。

(c) 服务未被例外。在私人住宅内履行的服务，即使是在私人住宅内履行的，也不得被视为雇主身份。

酒店，或其他类似设施，可能构成私人住宅。如果一个住宅用于作为服务机构或住宿设施，用于公共目的，它不是私人住宅，这些服务不被视为例外。

(2) 在一般情况下，家庭服务包括在学院俱乐部或学院分会内履行的服务，如：厨师、服务员、管家、护工、看护者、服侍者、园丁、手艺人、勤杂工、家政、家庭服务等。
§ 31.3306(c)(3)–1 Services not in the course of employer's trade or business.

(a) Services not in the course of the employer's trade or business performed by an employee for an employer in a calendar quarter are excepted from employment unless—

(1) The cash remuneration paid for such services performed by the employee for the employer in the calendar quarter is $50 or more; and

(2) Such employee is regularly employed in the calendar quarter by such employer to perform such services.

Unless the tests set forth in both paragraphs (a)(1) and (2) of this section are met, the services are excepted from employment.

(b) The term “services not in the course of the employer's trade or business” includes services that do not promote or advance the trade or business of the employer. Services performed for a corporation do not come within the exception.

(c) The test relating to cash remuneration of $50 or more is based on the remuneration earned during a calendar quarter rather than on the remuneration paid in a calendar quarter. However, for purposes of determining whether the test is met, it is also required that the remuneration be paid, although it is immaterial when the remuneration is paid. Furthermore, in determining whether $50 or more has been paid for services not in the course of the employer's trade or business, only cash remuneration for such services shall be taken into account. The term “cash remuneration” includes checks and other monetary media of exchange. Remuneration paid in any other medium, such as lodging, food, or other goods or commodities, is disregarded in determining whether the cash-remuneration test is met.

(d) For purposes of this exception, an individual is deemed to be regularly employed by an employer during a calendar quarter only if—

(1) Such individual performs services not in the course of the employer's trade or business for some portion of the day on at least 24 days (whether or not consecutive) during such calendar quarter; or

(2) Such individual was regularly employed (as determined under paragraph (d)(1) of this section) by such employer in the performance of services not in the course of the employer's trade or business during the preceding calendar quarter (including the last calendar quarter of 1954).

(e) In determining whether an employee has performed services not in the course of the employer's trade or business on at least 24 days during a calendar quarter, there shall be counted as one day—

(1) Any day or portion thereof on which the employee actually performs such services; and

(2) Any day or portion thereof on which the employee does not perform services of the prescribed character but with respect to which cash remuneration is paid or payable to the employee for such services, such as a day on which the employee is sick or on vacation.

An employee who on a particular day reports for work and, at the direction of his employer, holds himself in readiness to perform services not in the course of the employer's trade or business shall be considered to be engaged in the actual performance of such services on that day. For purposes of this exception, a day is a period of 24 hours commencing at midnight and ending at midnight.

(f) For provisions relating to the exclusion from wages of remuneration paid in any medium other than cash for services not in the course of the employer's trade or business, see §31.3306(b) (7)–1.

§ 31.3306(c)(4)–1 Services on or in connection with a non-American vessel or aircraft.

(a) Services performed within the United States by an employee for an employer “on or in connection with” a vessel not an American vessel, or “on or in connection with” an aircraft not an American aircraft, are excepted from employment if the employee is employed by the employer “on and in connection with” the vessel or aircraft when outside the United States.