

officers or employees of the United States government, and (b) no part of the net earnings of such association inures (other than through such payments) to the benefit of any private shareholder or individual;

(v) Service performed in any calendar quarter in the employ of a school, college, or university, not exempt from income tax under Section 101 of the Federal Internal Revenue Code, if such service is performed by a student who is enrolled and is regularly attending classes at such school, college, or university, and the remuneration for such service does not exceed \$45 (exclusive of room, board and tuition); **]** *(other than an organization described in Section 401 (a)) or under Section 521 of such code if the remuneration for such service is less than \$50.*

Service performed in the employ of a school, college, or university, if that service is performed by a student who is enrolled and is regularly attending classes at that school, college, or university, or by the spouse of such a student, if that spouse is advised, at the time that spouse commences to perform the service that the employment of that spouse to perform the service is provided under a program to provide financial assistance to that student or such school, college, or university, and the employment will not be covered by any program of unemployment insurance.

Service performed by an individual under the age of 22 who is enrolled at a non-profit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at that institution, which combines academic instruction with work experience, if the service is an integral part of that program, and that institution has so certified to the employer, except that this subparagraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers;

Service performed in the employ of a hospital, if that service is performed by a patient of the hospital, as defined in section 20(g) (7)(b)(IV).

[K] (xi) Service performed in the employ of a foreign government (including service as a consular or other officer or employee or nondiplomatic representative) ;

[L] (xii) Service performed in the employ of an instrumentality wholly owned by a foreign government—

[i] If the service is of a character similar to that performed in foreign countries by employees of the United States government or of an instrumentality thereof; and

[ii] If the Executive Director finds that the United States Secretary of State has certified to the United States Secretary of the Treasury that the foreign government, with respect to whose instrumentality exemption is claimed, grants an equivalent exemption with respect to similar service performed in the foreign country by employees of the United States government and of instrumentalities thereto;

[M] (xiii) Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who