

As used in subparagraph (iv), the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, plantations, ranches, nurseries, ranges, greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

[(E)] (v) Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;

[(F)] (vi) Service performed as an officer or member of the crew of a vessel on the navigable waters of the United States **[:]**, *except as provided in Section 20(g)(7).*

[(G)] (vii) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;

[(H)] (viii) Service performed *except as provided in Section 20(g)(7)*, in the employ of a corporation, community chest fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation.

[(I)] (ix) Service performed after March 31, 1940, by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution;

[(J)] (x) **[(i)]** Service performed in any calendar quarter in the employ of any organization exempt from income tax under Section **[101]** 501(a) of the Federal Internal Revenue Code- **[,** if

(a) The remuneration for such service does not exceed \$45, or

(b) Such service is in connection with the collection of dues or premiums for a fraternal beneficiary society, order, or association, and is performed away from the home office, or in ritualistic service in connection with any such society, order, or association, or

(c) Such service is performed by a student who is enrolled and is regularly attending classes at a school, college, or university;

(ii) Service performed in the employ of an agricultural or horticulture organization exempt from income tax under Section 101(1) of the Federal Internal Revenue Code;

(iii) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents, if (a) no part of its net earnings inures (other than through such payments) to the benefit of any private shareholder or individual, and (b) 85 per centum or more of the income consists of amounts collected from members for the sole purpose of making such payments and meeting expenses;

(iv) Service performed in the employ of a voluntary employees' beneficiary association providing for the payment of life, sick, accident, or other benefits to the members of such association or their dependents or their designated beneficiaries, if (a) admission to membership in such association is limited to individuals who are