

(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 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 **[Income]** *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);

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

(L) 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 **[State]** *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) Service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to State law; and service performed as an interne in the employ of a hospital by an individual who has completed a four years' course in a medical school chartered or approved pursuant to State law;

(N) Service performed by an individual for a person as an insurance agent or as an insurance solicitor, if all such service performed by such individual for such person is performed for remuneration solely by way of commission; or

(O) Casual labor performed after January 1, 1945, not in the course of the employer's usual trade, occupation, profession or business.

(P) Service performed by real estate salesmen on a commission basis for licensed real estate brokers to the same extent they are now or may hereafter be exempted by federal law.

(Q) *Service performed as a part time school bus operator, if such operator has other full time employment or another full time occupation.*