§ 131. Definitions. As used in this article, the following terms shall mean and include:

1. "Political subdivision." A public corporation (other than a public corporation created pursuant to agreement or compact with another state or states), improvement district, and any other political subdivision of the state and the New York State School Boards Association, Inc., the County Officers' Association of the State of New York, the New York State Conference of Mayors and other Municipal Officials, the Association of Towns of the State of New York and any Regional Planning Board, created pursuant to article twelve-B or five-G of the general municipal law whose membership consists only of counties, as instrumentalities of political subdivisions of the State.

2. "Federal social security act." The social security act enacted by the congress and approved August fourteenth, nineteen hundred thirty-five (including regulations and requirements issued pursuant thereto), as such act has been and may from time to time be amended.

3. "Federal insurance contributions act." Subchapter A of chapter twenty-one of the federal internal revenue code as such code has been and may from time to time be amended.

4. "Federal secretary." The federal secretary of health, education and welfare under the federal social security act.

5. "Old-age and survivors insurance coverage." The old-age and survivors insurance coverage provided by title two of the federal social security act.

6. "Employee." An officer or employee of the state or of a political subdivision.

7. "Employment." Any service performed by an employee in the employ of the state or any political subdivision except (a) service which, in the absence of an agreement entered into under this article, would constitute "employment" as defined in the federal social security act,

or (b) service which, under the federal social security act, may not be included in an agreement between the state and the federal secretary entered into pursuant to this article. In the case of service which under the federal social security act may be included in an agreement only upon certification by the governor in accordance with section two hundred eighteen (d) (3) of that act, such service shall be included in the term "employment" in the event that the governor so certifies to the federal secretary and the state's agreement with such secretary is modified to include such service.

8. "Wages." All remuneration for employment, including the cash value of all remuneration paid in any medium other than cash, except that part of such remuneration which, even if it were for "employment" within the meaning of the federal insurance contributions act, would not constitute "wages" within the meaning of that act.

9. "Contribution fund." The social security contribution fund established by section one hundred forty-one of this chapter.

10. "Comptroller." The state comptroller.

11. "State retirement system." The corporation continued by section ten of this chapter, known as the New York state employees' retirement system.

12. "State agency." The New York state social security agency, established by this article.

13. "Director." The director of the state agency.