Covered wages are payments for services in employment; including commissions, bonuses, back pay awards and the cash value of all payments in any medium other than cash. In some cases, wages paid with certain types of employers or paid for certain types of employment cannot be used to establish a claim.

**Examples Include:**

- Direct sellers who are contracted to sell or solicit consumer goods in homes or places other than a permanent retail establishment, and whose substantial payment is directly related to sales.
- Employees of a church, convention or association of churches; or of organizations operated primarily for religious purposes that are operated, supervised, controlled or principally supported by a church, convention or association of churches.
- Persons under age 18 delivering or distributing newspapers.
- Services for a school, college or university by a student enrolled and attending classes there.
- Services for government by elected officials; members of the legislature and judiciary; those serving on a temporary basis in cases of fire, storm, etc.; or serving in an advisory capacity that ordinarily does not require more than eight hours per week.
- Services performed as a student nurse in a hospital or nurses' training school, a medical school intern in a hospital, or a hospital patient.
- Services performed by a sole proprietor or partner.
- Services performed by aliens (non-U.S. citizens) in agricultural labor, who have entered the United States under Section 1184(c) [formerly Section 214(c)] and Section 1101(a)(15)(H) [formerly Section 101(a)(15)(H)] of the Immigration and Nationality Act.
- Services performed by an individual for payment for a private, for-profit delivery or messenger service, if certain conditions are met.
- Services performed by an inmate of a correctional institution (work release programs).
- Services performed by non-resident aliens (non-U.S. citizens), who are temporarily present in the United States as non-immigrants under subparagraph (F) or (J) of Section 1101(a)(15) [formerly Section 101(a)(15)] of the Immigration and Nationality Act.
- Services performed for a son, daughter, or spouse, including step relationships; or by children or stepchildren under the age of 21 for their father mother, stepfather or stepmother. When the employer is a partnership, an exempt relationship must exist for all partners or there is no exemption. This exemption does not apply to corporations.
- Speech, occupational, and physical therapists who are not salaried and working under a written contract with a home health agency as defined in section 400.462, Florida Statutes.
- Students working for credit in a school program such as Competency-based Education or Diversified Career Technology.
- Work on a fishing vessel under 10 net tons.