

Missouri School District Section 218 Agreements
Operating Protocols
12/29/2008

- The Director of Accounting within the Missouri Office of Administration is designated by Missouri law as the Missouri State Social Security Administrator (MSSA).
- The MSSA is responsible for working with the Social Security Administration (SSA) and the Internal Revenue Service (IRS) to resolve issues arising from Missouri Section 218 Agreements.
- The MSSA is also responsible for assisting Missouri school districts in complying with Social Security laws and regulations.
- The only official information regarding Missouri School District Section 218 Agreements is what is posted at <http://oa.mo.gov/acct/ssa.htm>.
- All email communication to the MSSA should be directed to 218agreements@oa.mo.gov.
- The SSA has formed a **Federal Section 218 Task Force for Missouri School Districts** to identify and address current issues related to Missouri School District Section 218 Agreements. The task force is chaired by the SSA Regional Commissioner and task force members include SSA and IRS personnel, the MSSA and PSRS.
- The task force will involve appropriate entities, including DESE and education associations as and when appropriate.
- The task force is expected to complete its work by the end of February 2009. There will be interim communication as the task force progresses.
- For the MSSA, the expected outcomes of the task force include:
 - Resolve all outstanding issues. However, any issues that cannot be resolved will be identified along with a plan for resolving them.
 - Provide a process for identifying and resolving issues that arise in the future.
 - Codify MSSA rules and procedures in the Missouri Code of State Regulations (CSR).