

SOCIAL SECURITY COVERAGE CHART – MISSOURI PUBLIC SCHOOLS

MAY 12, 2010

Position	Category 1 (1/1/51 to 10/31/65)	Category 2 (11/1/65 to 8/12/84)	Category 3 (8/13/84 to 8/27/91)	Category 4 (8/28/91 to 8/27/03)	Category 5 (8/28/03 on) Mod eff 7/1/10	Mark Twain No modification
Full-time Teachers* who are PSRS members. Exception: see Critical Shortage Hires and Rehired Annuitants below.	No SS	No SS	No SS	No SS	No SS	No SS
Part-time teachers 20 or more hours per week but less than full-time on a regular basis.	PEERS members paid mandatory SS prior to 7/1/2000, then no SS. PSRS members paid SS until 8/28/91 then No SS.	SS	SS	SS	PSRS member before 7/1/10 NO SS. PSRS on or after 7/1/10 SS PEERS members SS	No SS
Part-time teachers 17 or more hours but less than 20 hours per week on a regular basis.	Paid SS until 8/28/2003, then No SS	SS	SS	SS	PSRS member before 7/1/10 NO SS. PSRS on or after 7/1/10 SS	No SS
Part-time teachers working less than 17 hours per week.	SS	SS	SS	SS	SS	Mandatory SS****
Part-time teachers working less than 17 hours per week & <u>PSRS member from other employment</u>	No SS	SS	SS	SS	SS	No SS
Certificated teachers working full-time in non-teaching position.	SS	SS	No SS	No SS	No SS	No SS
Certificated teachers working part-time in non-teaching position.	SS	SS	SS	SS	SS	Mandatory SS**** if < 17 hrs, 17 or > NO SS
Rehired Annuitants**	SS	SS	SS	SS	SS	No SS***
Critical Shortage Hires	SS	SS	SS	SS	SS	No SS***
Non-certificated working in non- teacher positions	SS	SS	SS	SS	SS	Mandatory SS**** if < 20, 20 or > No SS

*In Category 1 and 2 school districts a "teacher" is defined by statute and includes the 10 positions of Teacher, Teacher-Secretary, Substitute Teacher, Supervisor, Principal, Supervising Principal, Superintendent, Assistant Superintendent, Nurse, and Librarian.

**Rehired Annuitant is a PSRS member who works for a PSRS-covered employer no more than 550 hours and earns no more than 50% of the annual compensation payable to the position each school year. If the employee exceeds 550 hours or the 50% earning limit, the employee must start a new PSRS membership and at that point, would no longer be covered by SS.

***Mark Twain rehired annuitants and critical shortage hires are excluded from mandatory Social Security coverage.

****Mandatory Social Security does not apply if the employee is a member of PSRS or PEERS based upon employment at another PSRS- or PEERS- covered employer.