

## CATEGORY 2 WEBINAR CHAT RECORD

Vandee DeVore: If you have a question, type it in the bottom line of the Chat and click on the enter arrow to the right.

East Buchanan C-1: Can we get a copy of the list of covered/non-covered again?

Vandee DeVore: Yes, you may....it is posted on the [www.oe.mo.gov/acct/schooldistricts.htm](http://www.oe.mo.gov/acct/schooldistricts.htm) site then click on the Resources tab. It is titled Position Guide for Social Security Coverage.

Beth Dillon: Why do we withhold Social Security on retired teachers that return as substitutes, since they would fall into the category of "substitute teacher"?

Vandee DeVore: The Substitute Teacher exclusion from SS is only for Full Time subs that are members of PSRS. A Rehired Annuitant is part time and not a member of PSRS and normally works less than 550 hours per year so they are covered by SS. If the Rehired Annuitant starts up a new membership with PSRS, at that time, they will be excluded from SS coverage.

Vandee DeVore: Clarification----they would have to be Full Time Subs on a regular basis to be excluded.

Vandee DeVore: In category 2, all part time employees will pay SS beginning July 1, 2010. Only Full Time employees who are members of PSRS AND are in one of the 10 statutory positions are excluded from SS.

Beth Dillon: What steps can you recommend to school districts so that we are assured that we are prepared in time for the July 1, 2010 deadline?

Vandee DeVore: First you need to review your withholding practices to see if you are doing it correctly for all employees. You'll also need to make sure you are accurately reporting individuals to DESE in your Core Data Codes as those define the exclusions. If you find you are not doing it correctly, you'll need to discuss it with those individual employees for preparing job/contract decisions for the school year beginning July 1, 2010.

Beth Dillon: We have a teacher who is 2/3 teacher and 1/3 Parents as Teachers. Is she exempt from social security?

Vandee DeVore: No, she is not. In Category 2, she must be a full time teacher with a certificate of license to teach in order to obtain the exclusion for the teacher wages no matter what additional duties she has. A PAT position does not require a certificate of license to teach, so that position alone is not excluded from SS coverage.

Beth Dillon: My district has always required a certificate for the PAT. Since we required it when the agreements were signed, is it an excluded position?

Vandee DeVore: No. The requirement must be a statewide requirement, not a district level requirement.

Sue Alt: What if the requirement for the PAT changes?

Vandee DeVore: The requirement for a position at the time of the agreement is the determining factor for SS coverage. Any future changes to a position will need to be evaluated, but simply changing the requirement will NOT change the coverage determination in the future.

Beth Dillon: What about an extra duty coaching contract from someone who teaches in another district? Is that exempt from SS since the person is exempt in the other district?

Vandee DeVore: Each district is a separate legal entity and withholding is determined by the duties/positions held at each district. You would not consider wages paid by another district when determining the employee's SS coverage for you. A coach position does not require a certificate of license to teach and is covered for SS when performed as a single duty for your district.

Beth Dillon: Is the definitive determination of excluded positions for Category 2 schools based on the DESE codes requiring certification? Are there any additional sources to determine exclusions?

Vandee DeVore: In order to be considered one of the 10 statutory positions, a certificate of license to teach is required as defined in DESE's core data codes. One must also be FULL time and a member of PSRS to be excluded from SS in Category 2 districts.

Vandee DeVore: This concludes the Category 2 Webinar. If you have additional questions, please feel free to email directly to [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) and continue to watch the State Administrator's website for information at [www.oa.mo.gov/acct/schooldistricts.htm](http://www.oa.mo.gov/acct/schooldistricts.htm)