

## CATEGORY 3 WEBINAR CHAT RECORD

Vandee DeVore: In Category 3, the only employees that are excluded from SS coverage are the FULL time employees with a certificate of license to teach who are PSRS members.

Sue Alt: We have a parent as teacher that has a teaching certificate, is she covered for Social Security.

Vandee DeVore: If the PAT is full time, holds a teaching certificate, and in PSRS, then yes that employee is excluded from SS.

Beth Dillon: What about extra duty assignments? We have teachers who coach and we also have a teacher who drives a bus. We need to know how to handle these individuals.

Vandee DeVore: If an employee works full time and occupies a position excluded from Social Security coverage, any compensation received for extra duties or other positions held with the same district will also be excluded from SS. If the employee works less than full time, any compensation received for extra duties or other positions held with the district will be covered by SS because the part time position IS covered by SS.

Sue Alt: Can we start the Social Security withholding now?

Vandee DeVore: The SSA and IRS have agreed that the SSA's coverage determinations will be implemented on July 1, 2010. Early implementation is at the discretion of each district. We encourage each district considering early implementation to ensure they are following the guidelines for the 2010 date and execute consistently district-wide.

Sue Alt: What about a counselor with a teaching certificate that is retired and returned to work?

Vandee DeVore: If she is drawing her PSRS retirement, and working less than 550 hours for your district, and has not started a new PSRS membership, then she is a Rehired Annuitant and will pay SS effective July 1, 2010.

Beth Dillon: What comments did you have on teacher filling critical shortage positions as rehired annuitants?

Vandee DeVore: A Critical Shortage Hire is an annuitant that has been rehired by a district after the district has met the criteria in statute for Critical Shortage situations. Critical Shortage Hires are covered by SS regardless of position.

Beth Dillon: Will coaches teaching full time in another district be exempt from social security in our district?

Vandee DeVore: The determination for SS coverage is district by district. The exclusion from SS only applies to additional duties or positions FOR THE SAME DISTRICT.

Sue Alt: Will a coach teaching full time in another district be exempt from Social Security in our district?

Vandee DeVore: The determination is made district by district. I guess technically the Coach could also be working full time for you, and if so, and he holds a teaching certificate and is a member of PSRS, then the wages your district pays are excluded from SS.

Vandee DeVore: This concludes the Category 3 webinar. If you have additional questions, please email them directly to me at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) Thank You for participating.