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State of Missouri  
**OFFICE OF ADMINISTRATION**  
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Stacy Neal  
Director

**MEMORANDUM**

TO: Missouri Category 1 School Districts with §218 Agreements  
FROM: State Social Security Administrator  
DATE: May 20, 2021  
RE: Reminder of Social Security Withholding Requirements

Final implementation of correct Social Security coverage was effective July 1, 2010. The Office of Administration has issued multiple communications for each Category of school district, and has posted those to our website for your continued use. Many other resources have also been provided specifically for school districts on our website at:

<https://oa.mo.gov/accounting/state-social-security-administrator/information-school-districts>.

At this time, we are sending out a reminder for your required withholding practices for your Category 1 school district. The term "Teaching Position" is defined as a position requiring a certificate by DESE\*.

Position	Withholding Method Required Beginning July 1, 2010
Full-time Teaching Position held by PSRS member <i>Exception:</i> see Critical Shortage Hires and Rehired Annuitants below	No Social Security
Part-time Teaching Position working 17 or more hours per week but less than Full-time on a regular basis that are NOT Rehired Annuitants	No Social Security
Part-time Teaching Position working less than 17 hours per week that are NOT Rehired Annuitants	Social Security
Part-time Teaching Position working less than 17 hours per week & PSRS member from other employer	No Social Security
Certificated individuals working full-time in non-Teaching position	Social Security
Certificated individuals working part-time in non-Teaching position.	Social Security
Rehired PSRS Annuitants and Critical Shortage Hires	Social Security
Non-certificated personnel working in any position	Social Security

(continued)

\*There is no change from the guidance issued to each school district prior to the July 1, 2010 implementation date. However, we have been informed that some position requirements have been updated by DESE to now include the requirement for a certificate of license to teach. It is important to understand that the coverage determination was based on the positions' requirements at the time of the Task Force on Missouri School Districts. **Any upgrades to now require a certificate after that point are irrelevant to the Social Security withholding requirements set forth in that determination. School districts should follow the position requirements that were in effect at the time of the determination.** The guidelines for these positions are posted on our website at <http://archive.oa.mo.gov/acct/ssa/PositionGuideDESEcodes.pdf>.

It is also important to remember the use of FORM SSA-1945. Federal law requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled. This form should be used for ALL new-hire full-time teachers, and any other new-hires in positions not covered by Social Security. You may print the form at <https://www.ssa.gov/forms/ssa-1945.pdf>.

If you have questions regarding these requirements, please contact our office at 573-751-1987 or email at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov). Again, we ask that individual employees not be forwarded to us, but their questions be routed through a single contact within your district, preferably the Superintendent. Individual benefit questions should be directed to a local Social Security Administration office which can be found through [www.ssa.gov](http://www.ssa.gov).