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Mark A. Kaiser
Director

MEMORANDUM

To: Missouri School Districts
From: Vandee DeVore, Assistant State Social Security Administrator
Date: May 26, 2010
Re: Social Security Coverage Examples from Multiple PSRS Employers

You should have received a letter dated May 19, 2010, from the Regional Commissioner of the Social Security Administration regarding the Social Security coverage for employees with multiple school district employment. You may view the letter at our website <http://oa.mo.gov/acct/pdffiles/051910SSletter.pdf>.

To relate this determination to your individual circumstances, we are providing some examples of the coverage applicability. Of course it is not feasible to offer examples of every situation. By definition, in Category 1 & 2 school districts and Category 1A & 1B community colleges, the term **teacher** refers to one of the ten statutory positions. In a Category 3, 4 or 5 school district, and a Category 5 community college, a **teacher** is anyone with a certificate of license to teach regardless of position held. Rehired Annuitants and Critical Shortage Hires (retired PSRS members now receiving their pension who return to work in any position) are covered by Social Security with the exception of a Category 1B community college. For example, you have an employee who is a:

- full-time certificated **teacher** in any Category school district and also works less than 17 hours per week as a **teacher** in a Category 1 school district, then both positions are excluded from Social Security because the individual is a member of PSRS.
- full-time certificated **teacher** in any Category school district and also works less than 17 hours per week as a **teacher** in a Category 1A or 1B community college, then both positions are excluded from Social Security because the individual is a member of PSRS.
- full-time certificated **teacher** in any Category school district and also works less than 17 hours per week as a **teacher** in a Category 2, 3, 4, or 5 school district; then the full-time position is excluded from Social Security, and the teaching wages earned at the Category 2, 3, 4, or 5 school district are covered by Social Security.
- part-time certificated **teacher** working less than 17 hours per week in a Category 1 school district and also works as a **teacher** less than 17 hours per week in another Category 1 school district, then, if the employee's combined hours from both positions are 17 or more hours per week, then both positions are excluded from Social Security coverage as a PSRS member.
- full-time certificated **teacher** in any Category school district, and also works any number of hours in a **non-teaching** position (such as a Coach or Custodian) in a Category 1 or 2 school district, then the full-time position is excluded from Social Security, and the non-teaching wages at the other school district are covered by Social Security.

If your situation does not match the specific examples above, or if you have questions, please feel free to contact my office at the above number or email address.