

SOCIAL SECURITY COVERAGE CHART – MISSOURI PUBLIC SCHOOLS *SEPT 29, 2014*

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 forward)	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 on the applicable date of the MOD then NO SS. PSRS membership after the applicable date of the MOD then 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 on the applicable date of the MOD then NO SS. PSRS membership after applicable date of the MOD SS PEERS members 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, 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.

***With no agreement, a rehired annuitant and critical shortage hire is excluded from mandatory Social Security coverage under IRS Regulations.

****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.