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State of Missouri  
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**Stacy Neal**  
Director

**MEMORANDUM**

**TO:** Missouri Category 3 School Districts with §218 Agreements  
**FROM:** State Social Security Administrator  
**DATE:** May 24, 2018  
**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:

<http://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 3 school district.

<b>Position</b>	<b>Withholding Method Required Beginning July 1, 2010</b>
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	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	Social Security
Certificated individuals working full-time in non-Teaching position.	No 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

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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 certificated individuals in positions not covered by Social Security. You may print the form at <https://www.ssa.gov/forms/ssa-1945.pdf>.

There is no change from the guidance issued to each school district prior to the July 1, 2010 implementation date. 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).