



## SOCIAL SECURITY

May 19, 2010

Kansas City Region  
Richard Bolling Federal  
Building  
Room 1028  
601 E. 12<sup>th</sup> Street  
Kansas City, MO 64106

<District Name>  
<District Address>  
<District City, State Zip>

Dear Superintendent <District Name>:

In view of information received from the Missouri community colleges and questions posed by some of the public schools, I want to clarify the Social Security coverage of employees who work for more than one Public School Retirement System (PSRS) covered employer. We made the coverage determination set forth below based upon the reasons why these employees contribute to Social Security, and the PSRS rules regarding membership in the retirement systems.

In Category 1 public schools, an employee who occupies one of the 10 statutorily defined teacher positions (“teacher”), but works less than 17 hours per week is considered a PSRS ineligible. An ineligible is someone who occupies a position under a retirement system but due to a personal disqualification, like the number of hours worked per week, is not a member of the retirement system. Category 1 schools requested Social Security coverage for PSRS ineligibles. However, because of PSRS rules regarding membership, the teacher who works less than 17 hours per week, and who is a member of PSRS based upon employment at other PSRS-covered employers, does not meet the definition of an ineligible. Accordingly, the employee should **not** contribute to Social Security on wages paid at the Category 1 school.

The coverage determination described above **only** applies to Category 1 employees who occupy one of the 10 statutorily defined teacher positions, work less than 17 hours per week, and are PSRS members based upon employment at other PSRS-covered employers. See attached Social Security Coverage Chart.

This determination does **not** apply to the teachers working less than 17 hours per week in Category 2, 3, 4, and 5 schools because these teachers did not receive Social Security coverage as PSRS ineligible. As a result, even if a teacher working less than 17 hours in a Category 2 school works at other PSRS-covered employers and is considered a PSRS member, the employee would contribute to Social Security on the Category 2 wages.

If you have any questions concerning this correspondence, please contact Sue Alt, Social Security Administration, at (816) 936-5737 or by e-mail at [sue.alt@ssa.gov](mailto:sue.alt@ssa.gov). For all other questions, please contact the Missouri State Social Security Administrator, Office of Administration, at (573) 751-3289. Additional information concerning the Social Security coverage of Missouri public school employees is also available at the Missouri State Social Security Administrator's website: [www.oa.mo.gov/acct/ssa.htm](http://www.oa.mo.gov/acct/ssa.htm).

Sincerely,

A handwritten signature in black ink, appearing to read "Michael W. Grochowski".

Michael W. Grochowski  
Regional Commissioner

Attachment: Social Security Coverage Chart