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State of Missouri
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Mark A. Kaiser
Director

M E M O R A N D U M

TO: Missouri Category 3 School Districts with §218 Agreements
FROM: Vandee DeVore, Assistant Social Security Administrator
DATE: March 31, 2010
RE: Withholding Requirements July 1, 2010 Implementation

In a memorandum dated May 15, 2009, you were provided with the final determination regarding Social Security coverage for your district employees. Since that time the Office of Administration has offered webinars 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 www.oa.mo.gov/acct/schooldistricts.htm .

The IRS has issued a grace period before enforcement begins on July 1, 2010. At this time, we are sending out this final reminder for your **required implementation** of the following withholding methods for your Category 3 school district:

Position	Withholding Method Required Beginning July 1, 2010
Full-time Teachers who are PSRS members. Exception: see Critical Shortage Hires and Rehired Annuitants below.	No Social Security
Part-time teachers 20 or more hours per week but less than full-time on a regular basis.	Social Security
Part-time teachers 17 or more hours but less than 20 hours per week on a regular basis that are NOT Rehired Annuitants	Social Security
Part-time teachers working less than 17 hours per week that are NOT Rehired Annuitants	Social Security
Certificated teachers working full-time in non-teaching position.	No Social Security
Certificated teachers working part-time in non-teaching position.	Social Security
Rehired Annuitants and Critical Shortage Hires	Social Security
Non-certificated personnel working in non-teacher positions	Social Security

(continued)

This may be a change to your current withholding practices for some employees. We encourage you to communicate the required withholding changes to those employees.

Many districts have asked about withholding for advance pay period checks dated prior to June 30, 2010, as well as arrears payrolls dated in July and August. We have confirmed with the IRS the implementation should follow the date of the payroll check. Any payrolls dated July 1, 2010 or after should practice the withholding methods shown on the reverse side of this page.

If you have questions regarding these requirements, please contact my office at 573-751-3289 or email at 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.