

# CATEGORY 1 WEBINAR CHAT RECORD

## Session #1:

Vandee DeVore: This presentation will begin at 10:00am. If you want to see the PowerPoint presentation better, click on the Full Screen button.

Cameron: We have a paraprofessional who is a member of PSRS. Will we also need to withhold social security from her check?

Vandee DeVore: That is correct. The paraprofessional position does not require a certificate, and is therefore covered by Social Security even if the person holds a certificate.

John Dunham: I have a counselor that is retired and has a teaching certificate. She works 20 hours a week. Should the district be taking out social security beginning 7-1-09?

Vandee DeVore: If the individual is actually drawing her PSRS retirement, then she is considered to be a Rehired Annuitant and is covered for Social Security unless she starts a new PSRS membership. This is not effective until July 1, 2010.

Don Francis: We have a technology coordinator who is a member of PSRS. He helps implement technology into instruction along with the technical aspects of technology. Do we need to withhold SS?

Vandee DeVore: It depends on how the district is reporting the position to DESE. If that position requires a certificate of license to teach, then he is excluded from SS as a "teacher" and member of PSRS. If the position does not require a certificate of license to teach, then SS must be withheld.

Vandee DeVore: Further clarification for Cameron's question.... "...and is therefore covered by Social Security even if the person holds a certificate of license to teach.'"

Vandee DeVore: Does anyone have more questions?

Sue Alt: Why is a school nurse exempt from Social Security?

Vandee DeVore: Only RNs who also hold a Certificate of License to teach are excluded from SS coverage as members of PSRS. All other Nurses are covered by Social Security.

Clinton School District: Parents as Teachers positions does not require Teaching Certificate, if you have a certified person in that position do they have to pay 13% PSRS + 7.65% FICA/MED?

Vandee DeVore: Parents as Teachers positions do not require a certificate of license to teach and are covered by Social Security. You'll need to contact PSRS for the applicable retirement contribution rate for that situation.

Vandee DeVore: In addition, any future changes to the position requirements will not necessarily change the Social Security coverage determination.

Vandee DeVore: Reminder---in category 1, SS coverage is determined by the Position, not by the individual holding the position.

Cameron: We have a teacher who is 2/3 teacher and 1/3 Parents as Teachers. Is she exempt from social security?

Vandee DeVore: If the position you are saying is "2/3 teacher" and it has a DESE requirement for a certificate of license to teach, it is excluded from SS coverage. Therefore, the PAT role would be considered an "additional position or duty" and the wages will also be excluded from SS.

Clinton School District: What if it was 2/3 PAT and 1/3 Teacher? Also, 1/2 Teacher 1/2 PAT - what decides if exempt or not from SS?

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

Vandee DeVore: Question from Jan: How can we find out how retirement will actually be figured should be retire after June, 2010? Does some money still go into PSRS, does it now go into PEERS and what portion goes to Social Security? And how will you then determine what our retirement money will be?

Vandee DeVore: Retirement questions should be directed to PSRS/PEERS. Questions about Social Security benefit amounts should be directed to a local SSA Office.

Vandee DeVore: This concludes Session #1 for Category 1 School Districts. If you have additional questions, please email them directly to me at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) Thank You for participating.

## **Session #2:**

John Ruddy: Please clarify, if an employee is in a SS excluded position, is SS paid on a sick leave pay out?

Vandee DeVore: Unused sick and annual leave payouts is treated the same as the position's wages for SS coverage.

Steve Griggs: Plan time is a part of every teacher's contract and supports their daily instructional activities. Is plan time excluded from Social Security?

Vandee DeVore: If an employee occupies a position excluded from SS coverage, then any compensation received by the employee of extra duties or positions for the same school district while in that position will be excluded from SS coverage as well.

Vandee DeVore: If you have a question, please type it into the small blank line below the posted questions you are seeing. Then hit the arrow button to the right of that line to submit your question.

Janet Cannefax: We have an employee who will be teaching one hour and be an instructional aide 6 hours with a softball coaching stipend. How will I decide on her SS status?

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS. If she is only teaching 1 hour, that is not enough time per week in a position that requires a certificate of license to teach in order to qualify for exclusion from SS coverage.

Arlen Provancha: Is a copy of this presentation available on the web?

Vandee DeVore: After completion of all six sessions, then Category 1 webinar will be posted to the State Administrator's website under the Resources tab.

Brenda Vaughn: What benefit would there be to go from PSRS to PEERS?

Vandee DeVore: You would need to talk to PSRS/PEERS Membership folks. It is not an ongoing option to switch back and forth. It was only a one time option.

lisa simpkins: If we hire a new para for 2009-2010, who is certified, then normally she would be PSRS. Next year, she will be 2/3 PSRS and full social security, correct?

Vandee DeVore: The paraprofessional position does not require a certificate, and is therefore covered by Social Security even if the person holds a certificate of license to teach. You'll need to contact PSRS for the applicable retirement contribution rate for that situation.

Steve Griggs: Our WEC staff members are certified teachers who have a case load and supervise the writing Individualized Education Plans (IEP)s for students with disabilities. This is position code 889900 in Core Data.

Vandee DeVore: The 889900 position does not require a certificate of license to teach and is covered by SS beginning July 1, 2010.

Arlen Provancha: Is a copy of this presentation available on the web?

Vandee DeVore: After completion of all six sessions, then Category 1 webinar will be posted to the State Administrator's website under the Resources tab.

Janet Cannefax: Just to make sure, a retired teacher who does our PAT will have to pay SS? She is not set on a weekly time schedule and has not set up a new PSRS account.

Vandee DeVore: That's a given on two fronts.....If she is drawing her PSRS retirement, and working less than 550 hours for your district, and has not started a new PSRS membership, then she is a Rehired Annuitant and will pay SS. A PAT does not require a certificate of license to teach so that position is covered by SS anyway.

Beth: We have several teachers with specific questions regarding their positions, can they contact your office directly with those concerns?

Vandee DeVore: Individual teachers should contact their superintendents in order to determine what position they are being reported to DESE. That position defines SS coverage. We would prefer that the Superintendents be the single point of contact with the State Administrator for coverage issues. This also allows to Superintendent to stay in the loop on their employee concerns.

Beth: Is the Diagnostic Speech/Language position (DESE Code 889000) excluded from Social Security?

Vandee DeVore: The 889000 Diagnostic Speech/Language position requires DESE certificate for SPCH/LANG PAT, so it is considered a "teacher" position---so yes, that position is excluded from SS.

Vandee DeVore: Please feel free to scroll up to see questions submitted from previous sessions of this webinar.

Janet Cannefax: Is there any reason we should make these changes before July 1, 2010?

Vandee DeVore: The SSA and IRS have agreed that the SSA's coverage determinations will be implemented on July 1, 2010. Early implementation is at the discretion of each district. We encourage each district considering early implementation to ensure they are following the guidelines for the 2010 date and execute consistently district-wide.

Beth: Is the Diagnostic Speech/Language position (DESE Code 889000) excluded from Social Security?

Vandee DeVore: There is a Position Guide for SS Coverage posted on the State Administrator's website that includes the Exhibit 10 from DESE's Core Data Manual along with a cover sheet explaining its use.

DeeAnn Aull: Are all position codes listed on your website with an indicator beside them of whether or not they are excluded from social security? Could you remind us of the name of that publication on your site?

Vandee DeVore: There is a Position Guide for SS Coverage posted on the State Administrator's website that includes the Exhibit 10 from DESE's Core Data Manual along with a cover sheet explaining its use.

Beth: How do we determine if our school district needs to worry about a referendum?

Vandee DeVore: In Category 1 only school districts, part-time employees that work 17 or more hours per week, but less than full time, with a teaching certificate, in one of the 10 statutory positions, who are members of PEERS are the eligible voters for a referendum, if the district chooses to hold one. If you have no employees in that situation, then you

cannot hold a referendum. Simply inform future hires in that situation that the position is covered for SS.

Vandee DeVore: This concludes Session #2 for Category 1 School Districts. If you have additional questions, please email them directly to me at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) Thank You for participating.

### **Session #3:**

Chris Blackburn: does it mean that SS has to be paid on unused sick days

Vandee DeVore: Unused Sick leave paid out follows the withholding method for the person's normal wages.

Chris Blackburn: the employee that only coaches for our district but teaches in another district, we have been told we must pay PSRS on them, what about SS

Vandee DeVore: If the only position he holds in your district is a Coach, that position does not require a certificate of license to teach, and therefore is subject to SS. PSRS membership does not affect SS coverage in this case.

Heather: we have a position open that may be filled through the critical shortage but he is currently retired will he pay social security

Vandee DeVore: All Critical Shortage hire positions are subject to SS effective July 1, 2010.

Harrisonville: how are vocational educators covered?

Vandee DeVore: If the only position he holds in your district is a Coach, that position does not require a certificate of license to teach, and therefore is subject to SS. PSRS membership does not affect SS coverage in this case.

Jason Hoffman: Is it acceptable to change position codes on employees at this time?

Vandee DeVore: DESE is the reporting guru for their Course Codes. I'm sure they will tell you that they need to be reported accurately.

Chris Blackburn: PSRS has told us that we have to withhold, so we will have to withhold both PSRS & SS?

Vandee DeVore: In some cases, yes, you will have a PSRS member also paying SS.

Heather: can you start holding it out now

Vandee DeVore: The SSA and IRS have agreed that the SSA's coverage determinations will be implemented on July 1, 2010. Early implementation is at the discretion of each district. We encourage each district considering early implementation to ensure they are following the guidelines for the 2010 date and execute consistently district-wide.

Chris Blackburn: we have a teacher that will be teaching in the classroom part-time and part-time as an in-school-suspension supervisor, so we will have to withhold both PSRS and SS?

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

Vickie Turnage: If a certificated teacher also drives a bus, is his bus salary covered by SS?

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

rick francis: We have a Director of Instruction and Professional Development. This person has a teaching certificate and currently coded 10 with DESE? Is this person exempt from SS?

Vandee DeVore: All Position Code 10's (DESE) are excluded from SS.

Heather: on teachers who are retired and work less than 550 hours do they pay ss

Vandee DeVore: Individual who are drawing their PSRS retirement and return to work in a school district less than 550 hours per year will contribute to SS regardless of position, unless a new PSRS membership is established.

Steve Doerr: Where will these Q & A's be posted after this webinar?

Vandee DeVore: Upon completion of all Category 1 Sessions, they will be posted to the [www.oe.mo.gov/acct/schooldistricts.htm](http://www.oe.mo.gov/acct/schooldistricts.htm) site under the Resources tab. Please look there often as many other tools are also available.

Paul Shrout: Would code 881300 - administrative assistant (Licensed teacher with a graduate degree) apply for any central office employee regardless of job title?

Vandee DeVore: That's a DESE question on how you should report individuals performing specific duties. The 881300 is an excluded SS position.

Steve Doerr: What is the definition of a full time sub? Is it someone that works 174 days or is it someone that comes in for the same teacher for an extended period of time.

Vandee DeVore: That is a PSRS question. I bet Jeff Russler can help you with that.

Ava: Does this start with the July 1, 2010 paycheck that is still part of the 09-10 contract or does it start with the first paycheck actually earned after July 1, 2010?

Vandee DeVore: It begins with the School Year (Fiscal Year) that begins July 1, 2010.

Chris Blackburn: our technology coordinator currently is PSRS, when this takes affect, since the position doesn't require a teaching certificate, will he be paying PSRS 2/3 and SS 1/3?

Vandee DeVore: It depends on the Course code you are reporting for him. If that position does not require a certificate of license to teach, then he will pay full SS. You'll need to contact PSRS about the contribution rate required for this situation.

Vickie Turnage: If a full-time teacher also drives a bus before and after school, will the bus salary be excluded from SS?

Vandee DeVore: If a full-time teacher works in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

Pam Biggs: If a full time teacher also is considered a full time bus driver (drives AM and PM routes), is the bus driving also exempt from SS

Vandee DeVore: If a full-time teacher works in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

rick francis: Are parents as teachers exempt from ss?

Vandee DeVore: Parents as Teachers positions do not require a certificate of license to teach and are covered by Social Security.

Sue Alt: What if the Parents as Teachers requirements change?

Vandee DeVore: The requirement for a position at the time of the agreement is the determining factor for SS coverage. Any future changes to a position will need to be evaluated, but simply changing the requirement will NOT change the coverage determination in the future.

Chris Blackburn: so would a PAT teacher that is licensed only pay SS and no PSRS?

Vandee DeVore: Parents as Teachers positions do not require a certificate of license to teach and are covered by Social Security. You'll need to contact PSRS for the applicable retirement contribution rate for that situation.

rick francis: What about the Director of our Early Childhood Center? (pre-k students)

Vandee DeVore: Coverage depends on the DESE reporting code.

Beth: Would it be in our district's best interest to review our DESE position code report prior to the 2010 date to ensure that our employees are accurately coded?

Vandee DeVore: That is an excellent idea.

Vandee DeVore: Any additional questions?

Chris Blackburn: Thank you for the presentation and Q/A, it has been very beneficial.

Vandee DeVore: You are welcome.....please remember if you have additional questions, you can always email me at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) directly.

Vandee DeVore: Does anyone have additional questions? I'll be here until 11:30.

Vandee DeVore: This concludes Session #3 for Category 1 School Districts. If you have additional questions, please email them directly to me at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) Thank You for participating.

#### **Session #4:**

Vandee DeVore: You may type a question into the line below the chat history and click on the arrow to submit your question.

Lois Stacy: So anyone that works for the district as a retiree and drawing retirement will be subject to SS (substitute, part time teacher) right?

Vandee DeVore: Correct, as long as they have not started up a new PSRS membership.

shelley: do you have a specific list of positions that are excluded/included?

Vandee DeVore: There is a Position Guide for SS Coverage posted on the State Administrator's website that includes the Exhibit 10 from DESE's Core Data Manual along with a cover sheet explaining its use.

dan dozier: What about an employee who is .5 counselor (PSRS) and .5 a social worker (PEERS) who has both a teaching certificate (guidance) and is a licensed social worker

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, (which a Counselor position does), those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

Lois Stacy: A preschool teacher has to have a teaching certificate and they are on PSRS, so they are exempt from SS right?

Vandee DeVore: It depends on how the district is reporting the position to DESE. If that position requires a certificate of license to teach, then he is excluded from SS as a "teacher" and member of PSRS. If the position does not require a certificate of license to teach, then SS must be withheld.

Lois Stacy: We have a teacher that is librarian part time & teaches computer class part time. She has classes in library & computers so would she be exempt from SS?

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, (which a Librarian position does), those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

Beth Dillon: Our district has a teacher who is a part-time classroom teacher, but is also serves the district as the PAT educator, how do we determine if they are exempt from Social Security or not?

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS.

Vandee DeVore: Parents as Teachers positions do not require a certificate of license to teach and are covered by Social Security. You'll need to contact PSRS for the applicable retirement contribution rate for that situation

Lois Stacy: So is it okay to implement the ss changes before July 1 2010, or should we wait until then?

Vandee DeVore: The SSA and IRS have agreed that the SSA's coverage determinations will be implemented on July 1, 2010. Early implementation is at the discretion of each district. We encourage each district considering early implementation to ensure they are following the guidelines for the 2010 date and execute consistently district-wide.

Lois Stacy: Please explain the 2/3 PSRS and 1/3 SS that was mentioned in an earlier question.

Vandee DeVore: Social Security, when required, is always FULL social security rate. You'll need to contact PSRS for the applicable retirement contribution rate.

Beth Dillon: What if we have coded someone to a position that doesn't require them to have a license to teach, but they are currently members of PSRS. Can we recode them to a different position prior to the July 2010 date?

Vandee DeVore: DESE will tell you that positions should be reported under the proper codes to accurately reflect the duties performed. You should not change someone's reporting code ONLY to exclude them from SS coverage. Incorrect reporting could result in funding issues with DESE and errors identified by the IRS which could result in fines after July 1, 2010.

Beth Dillon: Could you please tell me what was finally decided on Speech Pathologists, Implementers and Audiologists regarding whether they are considered "teachers" or not and will be excluded from Social Security withholding?

Vandee DeVore: Code 889000 Diagnostic Speech/Language requires a certificate of license to teach and is therefore excluded from SS. However, the 889100 Audiologist does NOT require a certificate of license to teach and is covered by SS. There is a Position Guide for SS Coverage posted on the State Administrator's website that includes the Exhibit 10 from DESE's Core Data Manual along with a cover sheet explaining its use.

Sue Alt: I cannot locate the specific title for the position that I hold in the DESE code manual, how do I know my status?

Vandee DeVore: You will need to contact your district's Superintendent to determine what DESE Code the district is reporting your position. That will define your position.

Beth Dillon: Is it possible that DESE will update their Position Codes in the future? If so, how will that affect people who will be excluded as of July 1, 2010

Vandee DeVore: The requirement for a position at the time of the agreement is the determining factor for SS coverage. Any future changes to a position will need to be evaluated, but simply changing the requirement will NOT change the coverage determination in the future.

Sue Alt: Do I have the option, if I am a retired teacher, not to have Social Security withheld from my earnings?

Vandee DeVore: No. If you are drawing your annuity from PSRS, then the only way for your wages to be excluded from Social Security coverage is to start a new PSRS membership.

Sue Alt: How do I know if WEP or GPO will affect me?

Vandee DeVore: Any individual with questions about Social Security benefits, including WEP and GPO, should contact their local SSA Field Office. Locations for those offices can be found at [www.socialsecurity.gov](http://www.socialsecurity.gov). SSA also provides online resources for WEP and GPO at [www.ssa.gov/gpo-wep](http://www.ssa.gov/gpo-wep). The State Administrator cannot assist in these benefit questions.

Beth Dillon: I have a teacher who did not begin her teaching career until later in life and is a member of PSRS, but she was wanting to know if she would qualify for Social Security benefits due to her prior work history before becoming a member of PSRS?

Vandee DeVore: The individual should contact a local SSA Office for benefit questions specific to her situation. She may be subject to WEP, but that SSA Office can review that with her as well.

Vandee DeVore: This concludes Session #4 for Category 1 School Districts. If you have additional questions, please email them directly to me at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) Thank You for participating.

### **Session #5:**

Kendra Hutsell: Can you give us the web site we can find this information on?

Vandee DeVore: The state administrator's website is at [www.oa.mo.gov/acct/schoolsdistricts.htm](http://www.oa.mo.gov/acct/schoolsdistricts.htm)

Sandy: please repeat the 10 positions

Vandee DeVore: The entire list of the positions are included in the presentation portion of this webinar that will be posted on the State Administrator's site by the end of today. A Position Guide is already posted to that site under the Resources tab.

Holly Marret: If an employee returns to the district as a retiree to work the 550 hours, did you say they are subject to social security?

Vandee DeVore: Yes, a rehired annuitant, working less than 550 hours per year, will pay Social Security unless a new PSRS membership is started.

senath: We have a technology director who was a certified teacher before she moved over to technology. what are the options for her?

Vandee DeVore: It depends on if the position you report her to DESE requires a certificate of license to teach. If it does, then she is excluded from Social Security. If it does not, she will pay Social Security as well as a retirement contribution.

Cheryl Compton: What if a teacher from another school district who works full time for that district coaches and is paid on an extra duty contract by our district?

Vandee DeVore: The determination for SS coverage is district by district. The exclusion from SS only applies to additional duties or positions FOR THE SAME DISTRICT.

Amanda Bryant: If a teacher coaches at another district (2) are the coaches earnings exempt from SS if their teaching position is exempt with dist 1?

Vandee DeVore: The determination for SS coverage is district by district. The exclusion from SS only applies to additional duties or positions FOR THE SAME DISTRICT.

Cathy: What comments did you have on teacher filling critical shortage positions as rehired annuitants?

Vandee DeVore: A Critical Shortage Hire is an annuitant that has been rehired by a district after the district has met the criteria in statute for Critical Shortage situations. Critical Shortage Hires are covered by SS regardless of position.

Sandy: Will coaches teaching full time in another district be exempt from social security in our district?

Vandee DeVore: The determination for SS coverage is district by district. The exclusion from SS only applies to additional duties or positions FOR THE SAME DISTRICT.

Cathy: Parent educators pay social security even though they may have certificate correct?

Vandee DeVore: Parents as Teachers positions do not require a certificate of license to teach and are covered by Social Security even if the person holding the position does have a certificate.

Holly Marret: If we have a teacher that drives a school bus then they are not subject to social security?

Vandee DeVore: If a part-time teacher works at least 17 hours per week in a position that requires a certificate of license to teach, those wages are excluded from SS. Any additional duties or positions will also be excluded from SS. If she is only teaching 1 hour, that is not enough time per week in a position that requires a certificate of license to teach in order to qualify for exclusion from SS coverage.

Patti Wicker: Is full time sub working for only 6-8 weeks for a teacher excluded from SS for only those 6-8 weeks?

Vandee DeVore: If a part-time teacher works at least 17 hours per week ON A REGULAR BASIS in a position that requires a certificate of license to teach, those wages are excluded from SS.

Amanda Bryant: If a teacher coaches at another district (2) are the coaches earnings exempt from SS if their teaching position is exempt with dist 1?

Vandee DeVore: If the only position he holds in your district is a Coach, that position does not require a certificate of license to teach, and therefore is subject to SS.

Kay Woods: Are instructional aides who hold a valid teaching certificate excluded from social security?

Vandee DeVore: It depends on how the district is reporting the position to DESE. If that position requires a certificate of license to teach, then he is excluded from SS as a "teacher" and member of PSRS. If the position does not require a certificate of license to teach, then SS must be withheld.

Sandy: Are Parents as Teachers and Preschool Teachers (who hold teaching cert) exempt from SS?

Vandee DeVore: Parents as Teachers positions do not require a certificate of license to teach and are covered by Social Security. For Pre-K teachers, you'll need to check the Position Guide for the code you are reporting them under, and see if a certificate of license to teach is required. If it is required, then they are excluded from SS.

Cheryl Compton: What if the teacher is teaching summer school for us by works in another district during the school year? Also, we are unique in that Special School District teachers are assigned to a district in St. Louis County. Would they be exempt from SS if they are coaching or teaching summer school in the district where they are assigned?

Vandee DeVore: The district that pays the summer school teacher will exclude the Teacher because it is a teaching position that requires a certificate of license to teach. On the question about the "Special School District" please email the [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) I'll need to get more info from you to give a good answer.

Donna Morrison: We have a teacher aide that holds a teaching certificate, the district has placed her in PSRS because I was told that was what we had to do. She receives a lower rate of pay since she is an aide. Do we need to move her to PEERS and with hold SS? I am not sure, but I think she would rather be PEERS.

Vandee DeVore: Disconnect the thought that retirement defines SS coverage. It doesn't work that way. SS coverage is based on the position. The retirement system is based on the individual.

Cheryl Compton: So we are interpreting from this that if a teacher teaches fulltime in a neighboring school district and coaches soccer for us, we will be deducting 2/3 PSRS and full SS from their coaches pay?

Vandee DeVore: The coach position does not require a certificate of license to teach, and is therefore covered by Social Security even if the person holds a certificate of license to teach. You'll need to contact PSRS for the applicable retirement contribution rate for that situation.

Terry Mayfield 2: Returning annuitants will be required to contribute to social security, unless a new PSRS membership is started--how will their retirement benefit be affected by this?

Vandee DeVore: I'm assuming that you are meaning the PSRS retirement benefit. That is a question for PSRS. I can't speak for their benefits.

Patti Wicker: If a substitute teacher has a Substitute Teaching Certificate are they covered under SS no matter how many hours they work a week?

Vandee DeVore: Only FULL TIME subs are excluded from SS as members of PSRS.

Cathy: A substitute teacher is on call throughout the year without scheduled work hours; then is called to fill 10 week 35hr/wk maternity leave how is this person handled?

Vandee DeVore: The sub needs to be working on a regular basis. Check with PSRS on what their membership requirement is.

Patti Wicker: Our Instructional Aides are required to have 60 hrs and I get a Substitute Teaching Certificate for them each year. Do they fall under SS?

Vandee DeVore: The statewide requirement for an teacher assistant (DESE Code 888200) does not require a certificate of license to teach and is covered by SS.

John McEachern: Is a Substitute Certificate considered a license to teach? If so, this would exclude subs from SS, correct?

Vandee DeVore: Only subs working FULL Time on a regular basis are excluded from SS.

Holly Marret: If a retire teacher comes back to drive the bus only are they subject to SS then, even if they are receiving PSRS retirement benefits? They work 10 hours per week.

Vandee DeVore: A rehired annuitant is covered by Social Security regardless of position.

Cathy: Since the date is July 1 we will change in within one fiscal year how the teachers are paid, correct?

Vandee DeVore: It begins with the School Year (Fiscal Year) that begins July 1, 2010.

Sikeston R-6: A full-time sub wouldn't be under PSRS with a sub certificate though, would they?

Vandee DeVore: That is a PSRS question.

Donna Morrison: A retired teacher that teaches 15 hours a week or less will now have SS withheld, is this correct?

Vandee DeVore: A rehired annuitant is covered by Social Security regardless of position. If they exceed 550 hours, they may lose their PSRS retirement benefit and have to start a new membership. If that occurs, then they will be excluded at that time.

Jerry Giger 3: If we have an employee with a teaching certificate teaching 2 periods per day and serves as a staff developer the remainder of the day, is she exempt from social security?

Vandee DeVore: First I'd need to know the code that you are reporting her as a "staff developer" If that position requires a certificate of license to teach, then all wages would be excluded from SS. The 10 hours or teaching per week is not enough hours to be excluded from SS....it needs to be 17 hours per week on a regular basis.

Holly Marret: What if you are paying in July for worked that was performed in June?

Vandee DeVore: I'll defer to the IRS for official guidance, but I believe that constructive receipt defines the fiscal year for payment. So if payment is made in July, then it is a new FY money. You really need to verify that with the IRS and your auditor.

Cathy: We pay 2009-10 teachers in July of 2010 and Aug 2010 out of 09-10 fiscal (acctg) year, so those two months would be different than Jan-Jun of 2010

Vandee DeVore: I don't understand what your question is.

Holly Marret: Do I understand correctly, retired teachers who sub are subject to SS?

Vandee DeVore: YES. Rehired Annuitants are covered for SS regardless of position.

Terry Mayfield 2: A teacher's aide, who is certificated, will be required to contribute to SS, because of the position code, correct? If this person is contributing to PSRS currently, will the referendum give them an opportunity to change to PEERS? Either way, the withholding will be 2/3 PSRS or PEERS and full SS, correct?

Vandee DeVore: Answer to your first question is yes, a teacher's aide will pay SS even if they hold a certificate of license to teach. The referendum will not change that. A referendum will not take someone OUT of SS.

John McEachern: Why are hard working Americans who have paid into a retirement account and SS penalized by not being able to draw full benefits from both?

Vandee DeVore: I assume you are talking about the Windfall Elimination Provision? I suggest you contact both PSRS and a SSA Office to review the calculations....PSRS and SSA has a good calculator for this on their website that shows the impact not as great as you may think.

Terry Mayfield 2: I understand that the referendum will not take them out of SS, but will the referendum give them a chance to change from PSRS to PEERS if they even qualify to do something like that

Vandee DeVore: The referendum only authorizes Social Security Coverage and has nothing to do with the retirement systems. State law allowed the option only once, and within 90 days of hire. Switching between retirement systems is not an option under current state law.

Terry Mayfield 2: Okay, thank you for your time today. The information you have provided has been extremely helpful!

Vandee DeVore: Thank you. Please email me if you have additional questions. I want to make sure you are getting the right information!

Sue Alt: My district has always required a certificate for the PAT. Since we required it when the agreements were signed, is it an excluded position?

Vandee DeVore: No. The requirement must be a statewide requirement, not a district level requirement.

Vandee DeVore: This concludes Session #5 of the Category 1 webinars. If you have additional questions, please email them directly to me at 218agreements@oa.mo.gov Thank You for participating.

## **Session #6:**

Ron Orr: What about an extra duty contract from someone who teaches in another district? Is that exempt from SS since the person is exempt in the other district?

Vandee DeVore: The determination for SS coverage is district by district. The exclusion from SS only applies to additional duties or positions FOR THE SAME DISTRICT.

Springfield r-12: Is the definitive determination of coverage of Category I schools the DESE codes requiring certification?

Vandee DeVore: Correct. All DESE Core Data Codes 10-60 and some 70s 80s and 90s are excluded from SS if the position requires a certificate of license to teach and being held by an individual working at least 17 hours per week on a regular basis.

Becky Albrecht: Are positions such as district curriculum director and athletic director exempt from social security?

Vandee DeVore: It depends on how the district is reporting the position to DESE. If that position requires a certificate of license to teach, then he is excluded from SS as a "teacher" and member of PSRS. If the position does not require a certificate of license to teach, then SS must be withheld.

Ron Orr: So if someone teaches in one district but coaches in another they pay SS for their coaching duties

Vandee DeVore: Yes, if they are not teaching at least 17 hours per week on a regular basis at the same district where he is coaching.

Teresa: We have retired teachers returning to work in a half time position. When they begin to work in a contracted position, will they pay into Social Security until they reach the 550 hours?

Vandee DeVore: This would be a rehired annuitant. Unless the individual starts a new PSRS membership, they will pay SS regardless of position.

Sue Alt: What if DESE changes the requirements in the future?

Vandee DeVore: The requirement for a position at the time of the agreement is the determining factor for SS coverage. Any future changes to a position will need to be evaluated, but simply changing the requirement will NOT change the coverage determination in the future.

Ron Orr: In St. Louis County we have a Special School District that provides teachers to for special education. These teachers work in our district but are paid by another. If that teachers coaches due they pay SS?

Vandee DeVore: Someone in the last session asked me about the Special School District in StL County. I need to research that more and will post an answer to the FAQ on our website when I get definitive answers. [www.oe.mo.gov/acct/schooldistricts.htm](http://www.oe.mo.gov/acct/schooldistricts.htm) and click on the Frequently Asked Questions.

Mike Parnell: Regarding preschool staff, MPP and Missouri Accreditation have different requirements so we strive to meet the higher standard. There are various means by which a person can be qualified to be a "lead teacher." If a higher level option involves hiring a person with a degree or certificate, would such an employee be exempt since it was our choice to meet the "state" requirement at the higher level?

Vandee DeVore: The requirement for a certificate of license to teach must be a statewide requirement, not a district level requirement in order to be excluded from SS.

Vandee DeVore: It all goes back to the position code you report the position to DESE and if it requires a certificate of license to teach.

Mike Parnell: So in a case where we are given options to meet state requirements, the lowest acceptable standard will be the determinant for SS applicability?

Vandee DeVore: NO. If there is a DESE option for Supervisory Approval as a substitute for a Certificate of License to Teach (COLTT), then the position is not considered to require a COLTT and is not excluded for SS.

Mike Parnell: If the supervisory approval was for an assignment which did not "fit nicely" into their definitions but did require a certificate to teach (teaching certification) then SS would not apply?

Vandee DeVore: You need to go look at the Position Code Guide on our website to see the various positions and their requirements. If a position does not require a certificate, then it is covered by SS.

Beth Dillon: We have a Para-professional in our district who has her teaching degree and is a member of PSRS, but she allowed her teaching license to expire. We have not been withholding SS since she had a teaching certificate and she is currently working on her Master's. We hope to offer her a teaching contract next FY, as we will have a retiring teacher. Do we need to withhold SS until she has signed a teaching contract since it will be prior to the July 2010 date?

Vandee DeVore: The paraprofessional position does not require a certificate, and is therefore covered by Social Security even if the person holds a certificate. The SSA and IRS have agreed that the SSA's coverage determinations will be implemented on July 1, 2010. Early implementation is at the discretion of each district. We encourage each district considering early implementation to ensure they are following the guidelines for the 2010 date and execute consistently district-wide.

Mike Parnell: I could not find the complete answer to this previous question. Could you clarify: If this person is contributing to PSRS currently, will the referendum give them an opportunity to change to PEERS? Either way, the withholding will be 2/3 PSRS or PEERS and full SS, correct?

Vandee DeVore: The referendum only authorizes Social Security Coverage and has nothing to do with the retirement systems. State law allowed the option only once, and within 90 days of hire. Switching between retirement systems is not an option under current state law. Social Security, when required, is always FULL social security rate. You'll need to contact PSRS for the applicable retirement contribution rate.

Vandee DeVore: This concludes Session #6 of the Category 1 webinars. If you have additional questions, please email them directly to me at [218agreements@oa.mo.gov](mailto:218agreements@oa.mo.gov) Thank You for participating.