

Social Security Section 218 Information provided by Oregon States Social Security Administration

Administered by the Oregon Public Employees Retirement Board

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- ◆ Determining Social Security and Medicare Coverage of State and Local Government Employees
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 - Mandatory Medicare Coverage - http://www.ssa.gov/slge/mand_med_cov.htm
 - Mandatory Social Security and Medicare Coverage - http://www.ssa.gov/slge/mand_ssandmed_cov.htm
- ◆ If You Hire New Employees Not Covered By Social Security
 - Fact sheet - <http://www.ssa.gov/form1945/>
 - SSA form 1945 – to be used when hiring any employee that will not have Social Security coverage in your employment. For those employers with Section 218 coverage this will apply when hiring employees in positions excluded under Section 218, i.e. student employees, election workers, or any other excluded position.

- ◆ Windfall Elimination Provision (WEP) – fact sheet -
<http://www.ssa.gov/pubs/10045.html>
- ◆ Government Pension Offset (GPO) – fact sheet -
<http://www.ssa.gov/pubs/10007.html>
- ◆ Election Officials and Election Workers – fact sheet -
http://www.ssa.gov/slge/election_workers.htm
- ◆ Student Employees – fact sheet -
http://www.ssa.gov/slge/student_coverage.htm
- ◆ Rehired Annuitants – fact sheet -
<http://www.ssa.gov/slge/rehired.htm>
- ◆ New Hire vs. New Member of a Retirement System – fact sheet
<http://www.ssa.gov/slge/newhire.htm>
- ◆ Police Officers and Firefighters – fact sheet -
http://www.ssa.gov/slge/pol_fire.htm
- ◆ FICA Taxation of Volunteer Firefighters – fact sheet -
<http://www.irs.gov/govt/fslg/article/0,,id=111350,00.html>
<http://www.irs.gov/govt/fslg/article/0,,id=184221,00.html>
- ◆ Employment Coverage Thresholds
<http://www.socialsecurity.gov/OACT/COLA/CovThresh.html>
- ◆ 2009 Social Security Changes
<http://www.socialsecurity.gov/pressoffice/factsheets/colafacts2009.htm>
- ◆ Contribution and Benefit Base
<http://www.socialsecurity.gov/OACT/COLA/cbb.html>

- ◆ Contribution and Benefit Base Calculation
<http://www.socialsecurity.gov/OACT/COLA/cbbdet.html>
- ◆ Social Security & Medicare Tax Rates
<http://www.socialsecurity.gov/OACT/ProgData/taxRates.html>

Additional Websites

- ◆ FSLG FAQ -
<http://www.irs.gov/govt/fslg/article/0,,id=112712,00.html>
- ◆ FSLG Newsletter -
<http://www.irs.gov/govt/fslg/article/0,,id=103384,00.html>
- ◆ FSLG Educational Products –
<http://www.irs.gov/govt/fslg/content/0,,id=117706,00.html>
 - Taxable Fringe Benefits Guide
 - Publication 963: Federal-State Reference Guide
 - Public Employer Tax Guide

Laws pertaining to Social Security coverage

- ◆ Social Security - Section 218, Title II of the Social Security Act – Voluntary Agreements for Coverage of State and Local Employees
http://www.ssa.gov/OP_Home/ssact/title02/0218.htm
- ◆ Social Security - Section 210, Title II of the Social Security Act – Definition of Employment
http://www.ssa.gov/OP_Home/ssact/title02/0210.htm
- ◆ IRS - Section 3121 – Definition of Employment
<http://www.law.cornell.edu/uscode/search/index.html>
- ◆ Social Security Regulation - 20 CFR 404.1020 – Work for States and their political subdivisions and instrumentalities
http://www.ssa.gov/OP_Home/cfr20/404/404-1200.htm
- ◆ IRS – Revenue Procedure 91-40 – sets forth rules relating to the minimum retirement benefit requirement prescribed under section 31.3121(b)(7)-2 of the Employment Tax Regulations
http://www.ssa.gov/slge/revenue_procedure_91-40.htm
- ◆ State of Oregon – ORS 237.41 to 237.520 – Coverage of Employees under Federal Social Security Act
<http://www.leg.state.or.us/ors/237.html>