

MANUAL OF POLICY

POLICY NUMBER: II-84

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POLICY TITLE: All Personnel: Alternate to Social Security Program for Part-Time Employees

LEGAL AUTHORITY: INTERNAL REVENUE CODE 403(B), 414(D), 3121(b)(7)(F) AND FLORIDA STATUTES 112.21, 112.215 AND 1001.64


DATE OF LAST REVIEW: 6/21/2005, 6/19/2007, 7/21/2009 and 7/19/2011

DATE OF BOARD ACTION: 4/24/1979, 1/16/1996, 9/21/1999 and 7/21/2009

Effective 2/1/96, the College implemented a mandatory Alternate to Social Security Plan permitted under Internal Revenue Code 3121. All part-time employees who are not enrolled under the Florida Retirement System (FRS) are enrolled in the Alternate to Social Security Plan as indicated below.

A. Alternate to Social Security Plan

1. Temporary part-time instructional and instructional support personnel occupying positions that are not eligible for enrollment in the FRS will be automatically enrolled under the Mandatory Alternate to Social Security Plan.
2. Temporary part-time non-instructional personnel occupying positions eligible for membership in the Florida Retirement System will be automatically enrolled under the Mandatory Alternate to Social Security Plan, until such time that the position may qualify for membership under the FRS. The eligibility requirement is established by applicable FRS rules.
3. Temporary part-time personnel occupying both part-time non-instructional and part-time instructional positions will, upon the eligibility of the non-instructional position occupied, be enrolled in the FRS and Social Security for all employment assignments.

	7/19/11
CHAIRMAN	DATE