

# Education Roundtable Resolution

Whereas an IRS audit of two Missouri school districts has resulted in the Social Security Administration (SSA) changing its position regarding which Missouri public school employees are exempt from paying social security taxes; and

Whereas the above decision will have a tremendous impact on thousands of Missouri educators; and

Whereas the change in retirement contributions will take effect on July 1, 2009; and

Whereas there is no definitive answer to exactly which employees will be affected; and

Whereas there are no accounting systems in place to accommodate this change in retirement reporting in the school districts and in the Public School Retirement System; and

Whereas the current determination of social security eligibility for school employees has been in place for over 40 years.

The Missouri Education Roundtable members hereby unanimously call on the IRS, Social Security Administration, Missouri U.S. Senators, Missouri U.S. House of Representative members, Governor Matt Blunt, Missouri State Senators, Missouri State Representatives, the Office of Administration, the Department of Elementary and Secondary Education to assist in:

1. Delaying any decision relating to a change in the determination of social security exemption for school employees until at least July 1, 2010, in order to adequately inform those employees who will be impacted; to allow school districts and PSRS to make the necessary changes in accounting procedures; and to train school employees on how to calculate the new retirement contributions.
2. Allowing Missouri school districts to modify their Section 218 agreements to reflect the current practice of exempting from social security those employees of Missouri public school districts who possess a certificate issued by the DESE and who work at least seventeen (17) hours on a regular basis.

Approved Unanimously October 31, 2008 by members of The Education Roundtable which include:

- Missouri Association of Elementary School Principals
- Missouri Association of School Administrators
- Missouri Association of Secondary School Principals
- Missouri National Education Association
- Missouri Congress of Parents and Teachers Association (PTA)
- Missouri Federation of Teachers and School-Related Personnel
- Missouri School Boards' Association
- Missouri State Teachers Association