

## Section 803.01

### Social Security

1. Terms, conditions, requirements, reservations, benefits, privileges, and other conditions of Title II of the Social Security Act, as amended, shall apply to all officers and employees of the University System except those specifically excluded under the agreements with the Employee's Retirement System of Georgia providing coverage's.
2. Under agreements between the Employee's Retirement System of Georgia and the Board of Regents, University System of Georgia, Social Security coverage was extended to the following classes of employees:
  - a. All employees eligible for the Teachers Retirement System of Georgia.
  - b. All full-time custodial and maintenance personnel and hourly employees (not eligible for Teachers Retirement System).
3. The following employees are not covered by Social Security: student assistants, graduate assistants, laboratory assistants, and employees working less than half-time. Non-immigrant aliens are not exempt, in accordance with the provisions of their visas.
4. There shall be withheld from any salary or compensation due any employee covered by Social Security a percentage of salary, wage or compensation required to be withheld by the Act, whether computed in cash, quarters, subsistence, or in kind and reserved in an institutional agency account for quarterly remittance to the Employees' Retirement System of Georgia. Rules and regulations of the Employees' Retirement System of Georgia for administration of the Act shall be followed.

The provisions of the Federal Old Age and Survivors Insurance System were extended to employees of non-profit institutions in 1950.

**a. Enrollment.**

Covered employees are automatically enrolled on the initial date of employment with no forms or physical examinations required.

Each employee must have a social security number and should be certain that this information is properly recorded on his payroll records.

**b. Payroll Deduction.**

Social security tax deductions are made to the Federal government through the Employee's Retirement System of Georgia. This amount is reflected on the W-2 form provided at the end of each year. The employee should notify the Department of Human Resources immediately if an error is noted in this deduction.

**5. Mandatory Medicare Coverage.**

The 1985 Consolidated Omnibus Budget Reconciliation Act (COBRA) mandates Medicare coverage for certain employees otherwise exempt from Social Security. The current contribution rate is 1.45% for the employee and is matched by the University.

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