

Procedure IV.4000.K.a, Retirement Plan for Part-time Employees

Associated Policy

Policy IV.4000.K, Retirement Plan for Part-time Employees

Procedure

Part-time employees must be enrolled in the part-time Federal Insurance Contributions Act (FICA) alternative retirement plan and must pay Medicare taxes. However, services performed by certain student employees are exempt if the performance of such services are incidental to, and for the purposes of, pursuing a course of study at the College. Therefore, certain student employees do not have to pay Medicare taxes or participate in a part-time FICA alternative retirement program.

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Effective Date	February 1, 2022
Associated Policy	Policy IV.4000.K, Retirement Plan for Part-time Employees
Primary Owner of Policy Associated with the Procedure	Vice Chancellor, Human Resources, Organizational and Talent Effectiveness
Secondary Owner of Policy Associated with the Procedure	Vice President, Human Resources