

## CHAPTER 355

### SOCIAL SECURITY COVERAGE

355.208 Employer contributions.  
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 355.287 Employer contributions.

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#### 355.208 EMPLOYER CONTRIBUTIONS.

Contributions required under the agreement or modification entered into pursuant to section 355.207 to be made by political subdivisions employing teachers, and payments required by section 355.49, which shall apply to political subdivisions employing teachers, shall be paid by the political subdivisions. Payments for school district or area vocational technical institute employees who are paid from normal operating funds, shall be made from the district's or area vocational technical institute's general fund.

**History:** *1Sp1985 c 12 art 11 s 14*

NOTE: This section, as amended by Laws 1985, First Special Session chapter 12, article 11, section 14, is effective July 1, 1985, for covered employees of area vocational technical institutes and July 1, 1986, for all other covered employees of school districts and other employing units. See Laws 1985, First Special Session chapter 12, article 11, section 23, subdivision 1.

#### 355.209 EMPLOYEE CONTRIBUTIONS; DEDUCTION FROM WAGES.

After the date the agreement or modification is entered into pursuant to section 355.207, there shall be paid as a deduction from wages an employee contribution in an amount equal to the tax that would be imposed by the Federal Insurance Contribution Act if such service constituted employment within the meaning of that act. Contributions so made shall be paid into the contribution fund in partial discharge of the liability of the political subdivision in respect thereto. Failure to deduct such contribution shall not relieve the employee or the political subdivision of liability therefor.

**History:** *1Sp1985 c 12 art 11 s 15*

NOTE: This section, as amended by Laws 1985, First Special Session chapter 12, article 11, section 15, is effective July 1, 1985, for covered employees of area vocational technical institutes and July 1, 1986, for all other covered employees of school districts and other employing units. See Laws 1985, First Special Session chapter 12, article 11, section 23, subdivision 1.

#### 355.287 EMPLOYER CONTRIBUTIONS.

Contributions required under the agreement or modification entered into pursuant to section 355.286 to be made by political subdivisions employing teachers, and payments required by section 355.49, which shall apply to political subdivisions employing teachers, shall be paid by the political subdivision. Payments for school district or area vocational technical institute employees who are paid from normal operating funds, shall be made from the district's or area vocational technical institute's general fund.

**History:** *1Sp1985 c 12 art 11 s 16*

NOTE: This section, as amended by Laws 1985, First Special Session chapter 12, article 11, section 16, is effective July 1, 1985, for covered employees of area vocational technical institutes and July 1, 1986, for all other covered employees of school districts and other employing units. See Laws 1985, First Special Session chapter 12, article 11, section 23, subdivision 1.

#### 355.288 EMPLOYEE CONTRIBUTIONS; DEDUCTION FROM WAGES.

After the date the agreement or modification is entered into pursuant to section 355.286, there shall be paid as a deduction from wages an employee contribution in

an amount equal to the tax that would be imposed by the Federal Insurance Contribution Act if such service constituted employment within the meaning of that act. Contributions so made shall be paid into the contribution fund in partial discharge of the liability of the political subdivision in respect thereto. Failure to deduct such contribution shall not relieve the employee or the political subdivision of liability therefor.

**History:** *1Sp1985 c 12 art 11 s 17*

NOTE: This section, as amended by Laws 1985, First Special Session chapter 12, article 11, section 17, is effective July 1, 1985, for covered employees of area vocational technical institutes and July 1, 1986, for all other covered employees of school districts and other employing units. See Laws 1985, First Special Session chapter 12, article 11, section 23, subdivision 1.

### 355.46 SOCIAL SECURITY CONTRIBUTIONS.

*[For text of subs 1 and 2, see M.S.1984]*

Subd. 3. **Social security contributions.** The employer taxes due with respect to employment by educational employees who have made their selection pursuant to section 218(d) (6) (C) of the Social Security Act, shall be paid in the following manner:

(a) Contributions required to be made for current service by political subdivisions employing educational employees and payments required by section 355.49 shall be paid by the political subdivision. Payments for school district or area vocational technical institute employees who are paid from normal operating funds, shall be made from the district's or area vocational technical institute's general fund. The state shall make payments for services rendered prior to July 1, 1986.

(b) Contributions required to be made with respect to educational employees of state departments and institutions and payments required by section 355.49 shall be paid by the departments and institutions in accordance with the provisions of sections 355.49 and 355.50.

*[For text of subd 5, see M.S.1984]*

**History:** *1Sp1985 c 12 art 11 s 18,20*

NOTE: Subdivisions 1, 2, and 5, are repealed by Laws 1985, First Special Session chapter 12, article 11, section 22 effective July 1, 1986. See Laws 1985, First Special Session chapter 12, article 11, section 23, subdivision 2, as amended by Laws 1985, First Special Session chapter 16, article 2, section 20, subdivision 1.

NOTE: Subdivision 3, as amended by Laws 1985, First Special Session chapter 12, article 11, section 18, is effective July 1, 1985, for covered employees of area vocational technical institutes and July 1, 1986, for all other covered employees of school districts and other employing units. See Laws 1985, First Special Session chapter 12, article 11, section 23, subdivision 1.

**355.47** [Repealed, *1Sp1985 c 12 art 11 s 22*]