Policy Statement

Under agreement between the Employees’ Retirement System of Georgia and the Board of Regents of the University System of Georgia, Social Security coverage was extended to all employees eligible for the Teachers Retirement System of Georgia and to all temporary, seasonal, or intermittent employees whose work hours are a normal full-time working period, except as specifically excluded under the agreement.

This policy ensures consistency among institutions of the University System with regard to ensuring appropriate deductions from employees’ pay for Social Security contributions.

Applicability

All units of the University System of Georgia are covered by this policy.

Who Should Read This Policy

All Human Resources personnel within the University System of Georgia should be aware of this policy.

Definitions

These definitions apply to these terms as they are used in this policy:

- **Board of Regents (BOR):** The governing body of the University System of Georgia.
Process and Procedures
Terms, conditions, requirements, reservations, benefits, privileges, and other conditions of the 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 Employees’ Retirement System of Georgia providing coverage. Under agreements between the Employees’ Retirement System of Georgia and the Board of Regents of the University System of Georgia, Social Security coverage was extended to the following classes of employees:

- All employees eligible for the Teachers Retirement System of Georgia.
- All temporary, seasonal, or intermittent employees whose work hours are a normal full-time working period.

The following employees are not covered by Social Security: student assistants, graduate assistants, persons retired from the University System of Georgia, and employees appointed for a period of less than six months or working less than half-time covered by the Georgia Defined Contribution Plan. Non-immigrant aliens may be exempt, in accordance with the provisions of their visas. There shall be withheld from any salary or compensation due any 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.

Responsible Parties and Contact Information

<table>
<thead>
<tr>
<th>Party</th>
<th>Responsibility</th>
<th>Phone/Email/URL</th>
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</thead>
<tbody>
<tr>
<td>Associate Vice Chancellor for Total Rewards</td>
<td>Ensure proper policy administration and procedural integrity.</td>
<td>404-962-3235 <a href="mailto:usg-hr@usg.edu">usg-hr@usg.edu</a></td>
</tr>
<tr>
<td>Institution Chief Human Resources Officers</td>
<td>Ensure proper policy administration and procedural integrity.</td>
<td>See University System HR Officer Listing</td>
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Website Address for This Policy
- USG Policy Manual Section 8

Appendices (Internal Documents, Forms and Web Links)
- GeorgiaFirst website

Related Documents and Resources (External)
- Employees’ Retirement System of Georgia GDCP Refund Application