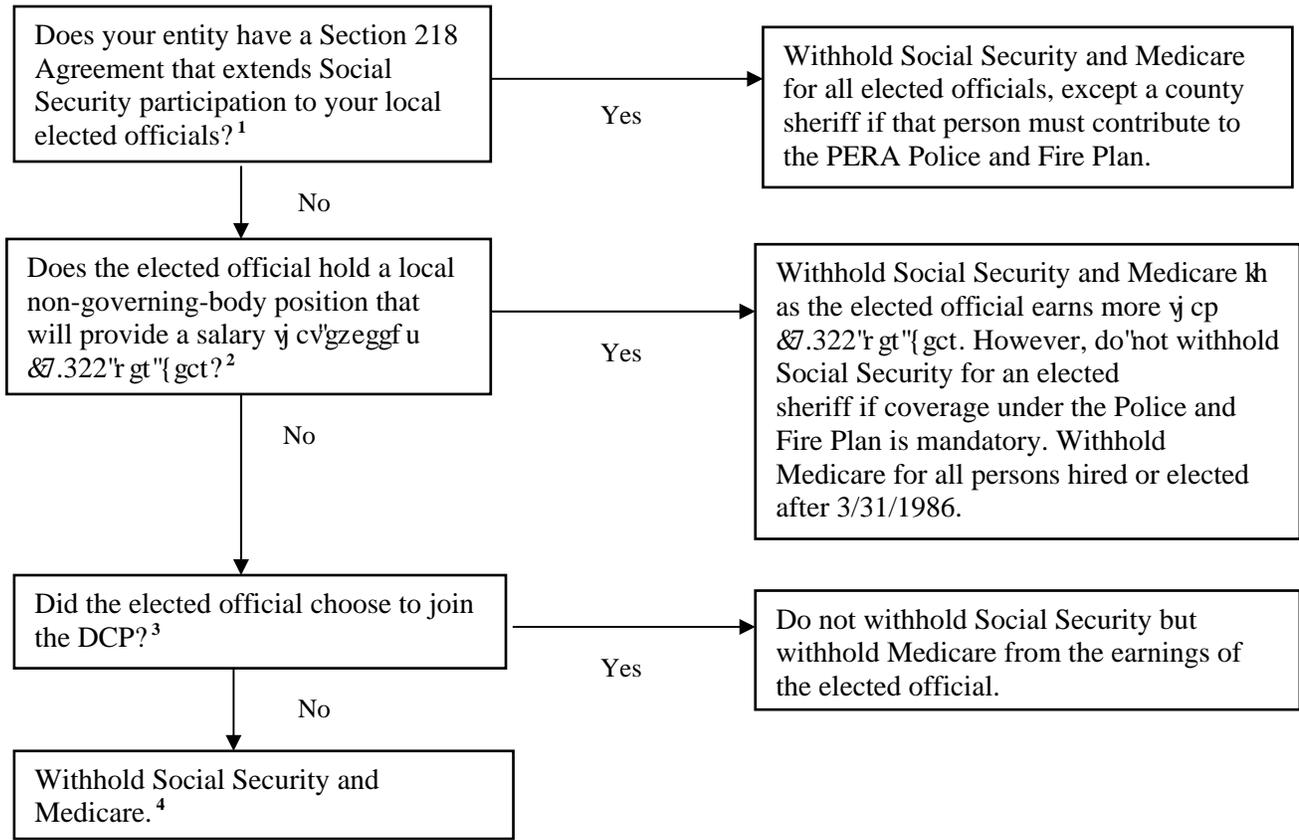


SOCIAL SECURITY AND MEDICARE COVERAGE FOR NEWLY ELECTED LOCAL OFFICIALS

Public Employees Retirement Association (PERA) 60 Empire Dr., Ste #200, St. Paul MN 55103
PERA Employer Fax Number: 651 296-2493; Employer Lines: 651 296-3636 or 1-888-892-PERA

This flowchart reflects the Social Security and Medicare coverage to be provided to a newly elected local governmental official who has the option to become a member of a PERA retirement plan.



¹If unsure about whether or not your unit of government has a Section 218 Agreement on its elected positions, you may call PERA (option #3) for verification. Or, check PERA’s list of employers with 218 Agreements on elected positions at www.mnpera.org. (click Employers, Social Security, Minnesota’s 218 Agreement and then DCP-Elected Positions.)

²Elected officials holding positions that qualify for coverage under the PERA Coordinated Plan, participate in Social Security and Medicare is required under the Section 218 Agreement covering that retirement plan, even if the official does not choose to join the Coordinated (or DCP) plan. Sheriffs who must, by state law, participate in the Police and Fire Plan are exempt from Social Security participation.

³The elected official is exempt from Social Security because he or she has coverage under the Defined Contribution Plan and no Section 218 Agreement provides for voluntary Social Security coverage of the elected position. Medicare is required for any elected official who does not have continuous employment before April 1, 1986 with the same employer.

⁴The elected official is subject to mandatory Social Security participation and Medicare is required for elected officials (and other public employees) who do not have continuous employment before April 1, 1986 with the same employer.

This chart is meant as a guide only and does not factor in the Mandatory Exclusions under the Federal Insurance Contributions Act (FICA). (See Chapter 5 of [IRS Publication 963](#) for details about these exclusions.) This chart is not a substitute for discussing difficult coverage issues with PERA or an IRS Federal State and Local Government Specialist. 1/1/2015