

SAN BERNARDINO MUNICIPAL WATER DEPARTMENT

POLICIES & PROCEDURES MANUAL

POLICY 31.090 - MANDATORY RETIREMENT CONTRIBUTIONS FOR PST EMPLOYEES

Date: July 12, 1991
Revision No.:
Supersedes:
First Adopted: July 12, 1991
Reviewed: July 23, 2019

POLICY:

All employees [including part-time, seasonal and temporary employees (PST's)] of the Water Department must be provided a retirement plan or Social Security in accordance with the Internal Revenue Service regulations applicable to public employers.

PROCEDURE:

Under the new regulations, all non-exempt City employees must be qualified participants in an approved retirement system. Any employees who are not qualified participants are subject to FICA taxes.

All non-exempt part-time, seasonal and temporary employees shall be participants in the City's Deferred Compensation Plan effective January 1, 1992.

The Social Security Act [42 U.S.C. §410(a)(7)(F)(i)] exempts service "by an individual who is employed to relieve such individual from unemployment."

Policy Review

Established:	7/12/1991
No changes:	7/2018
No changes:	7/2019
No changes:	7/2020
No changes:	7/2021
No changes:	7/2022
No changes:	7/2023
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