

**Rules of
Office of Administration
Division 10—Commissioner of Administration
Chapter 12—State of Missouri—Social Security
Manual**

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**Title 1—OFFICE OF
ADMINISTRATION**

**Division 10—Commissioner of
Administration**

**Chapter 12—State of Missouri—Social
Security Manual**

**1 CSR 10-12.010 State of Missouri—OAS-
DHI Manual**

(Rescinded July 11, 1980)

**1 CSR 10-12.011 State of Missouri—Social
Security Manual**

PURPOSE: The state Social Security Administration, Office of Administration, has the authority to make and publish such rules as necessary to the efficient administration of Old Age Survivors Insurance coverage to employees of state and local political entities. This rule establishes coverage, recordkeeping and reporting guidelines for state and local governmental officials.

Editor's Note: The secretary of state has determined that the publication of this rule in its entirety would be unduly cumbersome or expensive. The entire text of the material referenced has been filed with the secretary of state. This material may be found at the Office of the Secretary of State or at the headquarters of the agency and is available to any interested person at a cost established by state law.

**(1) Extension of Social Security Coverage to
Public Agencies Other Than State Units.**

(A) The governing body of cities, towns and villages shall adopt and submit to the OASDHI Unit an ordinance providing for the extension of Social Security coverage to all eligible employees as defined by applicable federal and state laws, section 218 (42 USC 418) of the Social Security Act and section 105.300 through 105.440, RSMo. (see Exhibit I).

(B) The governing body of political subdivisions and instrumentalities, as defined in section 105.300(7) and (8), RSMo except as provided in subsection (1)(A) of this rule, shall adopt and submit to the Social Security Unit a resolution providing for extension of Social Security coverage to all eligible employees as defined by applicable federal and state laws. (see Exhibit II).

(C) In addition to the requirements of subsections (1)(A) and (B) of this rule and section 105.300(7) and (8), RSMo, political subdivisions and instrumentalities shall execute and submit to the Social Security Unit a Social Security "Plan and Agreement" contract which shall provide for an effective date

of coverage in accordance with applicable federal and state law. (see Exhibit III).

(D) Political subdivisions and instrumentalities shall, in addition to the requirements of (1)(A)–(C), provide to the Social Security Unit all federal employer identification number(s) assigned by the Internal Revenue Service when a "Plan and Agreement" is executed or when a payroll reporting unit number is requested.

(2) Designation of Reporting Officials.

(A) Each political subdivision or instrumentality of the state covered under the Social Security program, hereinafter called a public agency(ies), shall designate, by position, one (1) individual through whom all transactions with the Social Security Unit shall be channeled and who shall be responsible for all reports to the Social Security Unit. A public agency requesting a separate payroll reporting unit (PRU) number for any integral part of that agency shall also designate one (1) individual, by position, of each PRU through whom all transactions with the Social Security Unit shall be channeled and who shall be responsible for all reports to the Social Security Unit.

(B) The director of the state agency, as defined in section 105.300(10), RSMo shall be the official designated to be responsible for Social Security reporting matters pertaining to employees of each state unit. All transactions with the Social Security Unit shall be channeled through the designated official.

**(3) Annual Wage Report Transmittal by
Public Agencies and State Agencies With
Local Fund Payrolls.**

(A) Each public agency covered by the Social Security program by agreement executed under section 105.350 and submitting annual wage and tax information on paper shall file Form W-3SL, Transmittal of Income and Tax Statements for State and Local Governmental Employers (see Exhibit IV) and related Forms W-2, Wage and Tax Statements, to the Social Security Administration (SSA) in conformity with federal SSA requirements. Each public agency assigned two (2) or more payroll record unit (PRU) numbers must file a separate W-3SL wage report for each PRU number assigned. Each public agency reporting covered wages under more than one (1) federal employer identification number (EIN) must file a separate Form W-3SL for each federal employer identification number under which covered wages are paid. All substitute wage reporting forms must be those which have been approved by the Social Security Administration.

(B) Each state and local employer authorized to submit W-2 Copy A information on magnetic tape or diskette under the State and Local Annual Magnetic Reporting (SLAMR) plan shall submit tapes and diskettes to the Social Security Administration in accordance with instructions and accompanied by the appropriate transmittal forms provided by the Social Security Administration.

(C) In addition to the requirements of subsections (3)(A) and (B) of this rule, all public agencies covered by the Social Security program by agreement executed under section 105.350 must file AAFO Form 10, State of Missouri, Governmental Employer Annual Report of Social Security Wages Paid (see Exhibit V) to the state agency. An original copy of AAFO Form 10 shall be filed to the state Social Security Unit along with copy two (2) of Form(s) W-3SL as defined in subsection (3)(A). State and local governmental employers authorized to submit W-2 Copy A information on magnetic tape or diskette must attach a copy of Form 6560, Employer Summary of Form W-2 Magnetic Media Wage Information to AAFO Form 10. Public agencies assigned two (2) or more PRU numbers must file a separate AAFO Form 10 for each PRU.

(D) Each AAFO Form 10 wage report must be properly completed and mailed to the state agency on or before the thirty-first day of the month following the close of each calendar year. If the thirty-first falls on a Saturday, Sunday or holiday, the wage report shall be due on the next working day.

(E) AAFO Form 10 shall include the total of all covered wages paid annually to personnel employed by departments, boards, commissions, etc. reportable under the employer's state SSA number. Governmental employers reporting covered wages under more than one (1) federal employer identification number (EIN) shall report on AAFO Form 10 for each federal employer identification number under which covered wages are paid.

**(4) Annual Wage Report Transmittal by State
Departments not Under the State Payroll
System.**

(A) Each state unit shall file annual reports of Social Security wages paid in accordance with the requirements of subsections (3)(A)–(E) of this rule.

(B) Each state unit reporting covered wages which were paid from state appropriations and local nonappropriated funds shall, in addition to the requirements of subsections (3)(A)–(E) of this rule, submit a signed certification of the wage amount paid from state appropriations for section 105.400, RSMo

employer contribution fund transfer purposes.

(5) Semi-monthly Social Security Deposits by Political Subdivisions and Instrumentalities of the State and State Agencies with Local Fund Payrolls.

(A) Each political subdivision and instrumentality of the state covered under the Social Security program and each state unit making wage payments from nonappropriated local funds shall deposit Social Security contributions due within three (3) calendar days following the close of each semi-monthly period as follows:

1. For covered wages paid during the first fifteen (15) days of a calendar month, semi-monthly deposit reports and remittances are due on or before the eighteenth day of the calendar month; and

2. For covered wages paid during the sixteenth through the last day of each month, semi-monthly deposit reports and remittances are due on or before the third day of the following month. If the due date, third or eighteenth, falls on a Saturday, Sunday or legal holiday observed by the United States Postal Service, the Social Security deposit shall be due on the next working day.

(B) If the employer does not have a payroll within a semi-monthly period, the applicable deposit form for the period should be filed with the next deposit.

(C) If no Social Security wages were paid during either a semi-monthly deposit period within a calendar month, indicate "No Covered Wages" on both semi-monthly deposit forms and mail on or before three (3) calendar days following the end of the month.

(D) Governmental entities with twenty-five dollars (\$25) or less average combined employer/employee Social Security liability per semi-monthly deposit period may be authorized by the state agency to deposit Social Security contributions quarterly. Governmental entities designated as quarterly depositors shall deposit Social Security contributions due and file a Social Security deposit form no less than quarterly and within three (3) calendar days following the close of the third month of each quarter. If the average semi-monthly Social Security contributions (combined employer/employee taxes) exceed twenty-five dollars (\$25), deposits will be required on a semi-monthly deposit schedule in accordance with requirements of subsection (5)(A). Departments or subunits of a governmental entity permitted to file separate Social Security deposits under a PRU number must remit Social Security contributions due in accordance with the requirements of subsection (5)(A) of this rule.

(E) Deposits received postmarked after the due date shall be considered delinquent. Delinquent deposits shall be assessed interest at a rate equal to that charged by the Social Security Administration plus a penalty of five dollars (\$5) for the first day and one dollar (\$1) for each day thereafter or the penalty prescribed by the federal agency, whichever is greater, for the period for which deposits are delinquent. Interest shall not be billed if less than one dollar (\$1). Checks for Social Security deposits shall be made payable to the "OASDHI Trust Account" and shall be accompanied by a signed deposit ticket (see Exhibit VI) and Debit/Credit Notice, if applicable (see Exhibit VII).

(F) Deposits will be considered timely filed if received postmarked on or before the due date and received no later than seven (7) days after the due date. Deposits postmarked on or before the due date and not received within seven (7) days following the due date will be subject to interest and penalty charges from the due date to the date received. NOTE: Postage-metered stamps are not an acceptable substitute for actual post office cancellation marks. Deposits received delinquent and having a postage-metered stamp will be subject to delinquent charges from the due date to the date received.

(6) Transmittal of Initial Reports of Social Security Wages Paid. Initial reports of Social Security wages paid covering the period from the effective date of coverage shall be prepared in accordance with requirements in effect for the period being reported and submitted on or before the due date fixed by the Social Security Unit.

(7) Transmittal of Social Security Adjustment Reports to the State Agency. Social Security adjustment reports shall be completed, dated and submitted to the Social Security Unit on the proper form immediately upon discovery of a wage reporting error. Form W-2C, Statement of Corrected Income and Tax Amounts, (see Exhibit IX) must be used along with Form W-3C, Transmittal of Corrected Income and Tax Statements, (see Exhibit X). In addition to Forms W-2C and W-3C, the Social Security Unit requires that AAFO Form 11, Governmental Employer Report of Social Security Wage Adjustments, (see Exhibit XI) be completed. Where the Social Security Administration or state agency ascertains that an error was made, the necessary adjustment reports must be prepared and submitted in accordance with requirements in effect for the period being corrected and submitted on or before the due date fixed by the Social Security Unit.

Adjustments which result in an additional contribution liability must be accompanied by a check(s) made payable to the "OASDHI Trust Account." Adjustments which result in an overpayment of contribution liability must be processed separately and cannot be used to offset the Social Security contribution liability on a current deposit. Only after a credit adjustment has been processed, will credit be issued by the Social Security Unit which may then be used to satisfy future Social Security liability.

(8) Late Reports.

(A) If any wage or adjustment report is not received by the Social Security Unit within the deadlines established by sections (3), (4), (6) and (7) of this rule, penalty will be assessed at five dollars (\$5) for the first day and one dollar (\$1) for each day thereafter from the due date until the completed report is received. Delinquent wage and adjustment reports which result in additional liability shall also be assessed interest on contributions due at a rate equal to that charged by the Social Security Administration. Interest shall not be billed if less than one dollar (\$1).

(B) Covered public entities shall transmit to the Social Security Unit, upon notification, the amount of any federal interest and/or penalty on contributions due on any wage or adjustment report which is determined to be delinquent by the Social Security Administration.

(9) Extension of Time to File Reports. Public agencies may be granted a reasonable extension of time to file wage reports required by the state agency if a written request stating in sufficient detail the reasons additional filing time is necessary is mailed to the state agency on or before the report due date.

(10) Review by the State Agency. The state agency upon notice may review payroll and disbursement records of any entity covered under a state Social Security Agreement for compliance with federal and state Social Security law.

(A) General Investigative Audits. The state agency upon its initiative may conduct investigative field audits of the books and payroll records of any public entity which has adopted coverage. The audits may be conducted at the business office of any participating entity or at any other site mutually convenient to the state agency and the entity. The state agency may require covered entities to submit reconciliation statements disclosing total wages and compensation disbursed for all personal services performed during a designated period for comparison with wages included upon

reports for which contributions were paid in that same period.

(B) Tax Audit for Failure to Pay Contributions and File Reports. Upon failure or refusal of any political subdivision or instrumentality, or unit thereof, covered by agreement pursuant to section 105.350, RSMo to submit Social Security wage reports or adjustment reports and pay timely contributions in accordance with the terms of the agreement or applicable regulations, the state agency after giving notice may order the entity to make its payroll books and related records available at the business office of the entity, and may audit those books and records to determine the liability for reporting wages, the late-filing penalty and the federal interest charge from the date due until paid. Upon completion of the audit, the entity shall be given the opportunity to make payment. In the event of refusal to make payment, the state agency shall then certify the amount to be collected in accordance with section 105.385, RSMo.

(C) The state agency may recover the actual costs and necessary expenses for the preparation of required Social Security wage and adjustment reports not filed with the state agency by a political subdivision or instrumentality.

(11) Any political subdivision or instrumentality of the state covered under the Social Security program and each state unit making wage payments from nonappropriated local funds may request that the state administrator abate any portion or all of a penalty charge which has been assessed in accordance with section 105.380(2). All such requests must be submitted to the state administrator in writing and establish “good cause.” This regulation prescribes no specific standard for “good cause.” Generally, “good cause” exists when there are—unusual circumstances over which an entity has no control; emergency situations which are not expected to reoccur; or situations which cannot reasonably be anticipated. Generally “good cause” abatements will be granted in the following situations: death or serious illness of the reporting official or an individual having sole authority to execute a report or payment on behalf of the covered entity or agency or destruction by fire or other casualty of the entity’s place of business or business records. The following situations are not considered sufficient reason to grant “good cause” abatements: the entity is situated in a place remote from the state agency; delays are due to procedural problems such as slow processing or warrants or vouchers; failure of responsible officials to meet and approve payments; inability of a

state agency to obtain cooperation from an official of the political subdivision; a lack of expertise on the part of the official of a local subdivision; a lack of funds; or failure to notify the state agency of the current mailing information or failure to receive deposit and/or report forms does not relieve the current reporting official of the obligation to file timely Social Security deposits and reports.

AUTHORITY: section 105.430, RSMo 1986. Original rule filed Feb. 13, 1980, effective July 11, 1980. Amended: Filed Jan. 14, 1981, effective June 11, 1981. Amended: Filed Sept. 4, 1981, effective Dec. 11, 1981. Amended: Filed Sept. 10, 1982, effective Jan. 1, 1983. Amended: Filed Sept. 8, 1983, effective Dec. 11, 1983. Amended: Filed Aug. 12, 1985, effective Nov. 12, 1985.



EXHIBIT I

ORDINANCE NO. _____

A BILL TO ENACT SEVEN SECTIONS¹ OF THE ORDINANCES OF THE CITY OF _____, MISSOURI, TO BE KNOWN AS SECTIONS A, B, C, D, E, F, AND G DECLARING THE POLICY AND PURPOSE OF THE CITY OF _____ MISSOURI, TO EXTEND TO ALL ELIGIBLE EMPLOYEES AND OFFICIALS OF SAID CITY WHO ARE NOT EXCLUDED BY LAW OR BY THIS ORDINANCE, AND WHETHER EMPLOYED IN CONNECTION WITH A GOVERNMENTAL OR PROPRIETARY FUNCTION OF SAID CITY, THE BENEFITS OF THE SYSTEM OF FEDERAL OLD-AGE, SURVIVORS', DISABILITY AND HEALTH INSURANCE AS AUTHORIZED BY SECTION 218 OF THE SOCIAL SECURITY ACT AMENDED, AND BY SECTIONS 105.300 THROUGH 105.440, RSMo (1986), TOGETHER WITH ALL APPLICABLE RULES AND REGULATIONS RELATIVE THERETO: AUTHORIZING AND DIRECTING THE MAYOR² TO PREPARE, EXECUTE AND SUBMIT TO THE OFFICE OF ADMINISTRATION OF THE STATE OF MISSOURI, AS STATE AGENCY, A PLAN AND AGREEMENT FOR EXTENDING BENEFITS TO SAID EMPLOYEES AND OFFICIALS AND AUTHORIZING AND DIRECTING THE MAYOR² AND CITY CLERK² TO EXECUTE AGREEMENTS AND MODIFICATIONS AND AMENDMENTS THEREOF WITH SAID STATE AGENCY, PROVIDING FOR THE EXTENSION OF SAID BENEFITS TO SAID EMPLOYEES AND OFFICIALS AS SET FORTH IN SAID PLAN; PROVIDING FOR DEDUCTIONS FROM THE WAGES OF THE EMPLOYEES AND OFFICIALS OF SAID CITY TO WHOM SAID BENEFITS ARE EXTENDED TO BE MADE AND PAID OVER AS PROVIDED BY THE APPLICABLE STATE AND FEDERAL LAWS AND REGULATIONS: PROVIDING FOR THE APPROPRIATION AND PAYMENT BY SAID CITY OF EMPLOYER'S CONTRIBUTIONS AS PROVIDED BY THE APPLICABLE STATE AND FEDERAL LAWS AND REGULATIONS: PROVIDING THAT SAID CITY SHALL KEEP SUCH REPORTS AS MAY BE REQUIRED BY APPLICABLE STATE AND FEDERAL LAWS AND REGULATIONS; (AND DECLARING AN EMERGENCY TO EXIST SO THAT THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE AND APPROVAL). BE IT ORDAINED BY THE COUNCIL OF THE CITY OF _____, MISSOURI, HEREBY ENACTS THE FOLLOWING SECTIONS OF ORDINANCES OF THE CITY OF _____, MISSOURI, TO BE KNOWN AS SECTIONS A, B, C, D, E, F, AND G OF THE ORDINANCES OF THE CITY OF _____, MISSOURI, AND TO READ IN WORDS AND FIGURES AS FOLLOWS:³

SECTION A. It is hereby declared to be the policy and purpose of the City of _____, Missouri, to extend to all eligible employees and officials of said city who are not excluded by law or by this ordinance, and whether employed in connection with a governmental or proprietary function of said city, the benefits of the system of federal Old-Age, Survivors, Disability and Health Insurance as authorized by the sections 105.300 through 105.440, RSMo (1986), as the same may be now and hereafter in effect.

SECTION B. The Mayor² and the City Clerk² of the City of _____, Missouri, are hereby authorized and directed, on behalf of this city to prepare, execute and submit to the Office of Administration, OASDHI Unit of the state of Missouri, as state agency of the state of Missouri, a plan and agreement for extending said benefits to said eligible employees and officials of the City of _____, Missouri, in the form prepared by the state agency and hereby approved and adopted by the City Council⁴ of this City, which plan and agreement are to become effective upon approval thereof by the state agency, and are further authorized and directed to execute agreements and modifications and amendments thereof with said state agency providing for the extension of said benefits to said employees and officials as set forth in said plan and agreement, as provided for in Section A hereof, said plan and agreement to provide that said extension of benefits is to be effective on _____, 19 _____.

SECTION C. Commencing on the first day of the month following the date of the approval of the plan and agreement of this city by the state agency, there shall be deducted from the wages of all employees and officials of the City of _____, Missouri, to whom the benefits of said system of federal Old-Age, Survivors, Disability and Health Insurance are extended, by virtue of the plan and agreement hereinbefore provided for, the amount of each of said employee's and officials' contributions, as determined by the applicable state and federal laws and by said plan and agreement, the aggregate amount of said deductions to be paid into the OASDHI Trust Fund created pursuant to section 105.390, RSMo (1986): provided, however, that from the first payment of wages made to each of said employees and officials after the benefits of said system have been extended to such employees and officials, there shall be deducted a sum equal to the amount which would have been due and payable from each said employee and official had said extension of benefits been provided and effective on _____, 19 _____.

SECTION D. Commencing on the first day of the month following the date of the approval of the plan and agreement of this city by the state agency, there is hereby authorized to be appropriated from the _____ Fund of the City of _____, Missouri, and there is, and shall be, appropriated, the sum or sums of money necessary to pay the contributions of the City of _____, Missouri, which shall be due and payable by virtue of the extension of the benefits of the federal Old-Age, Survivors, Disability and Health Insurance System to the eligible employees and officials of said city, said sum or sums of money to be paid into the OASDHI Trust Fund created pursuant to section 105.390, RSMo (1986): provided, however, that in making the first payment to said OASDHI Trust Fund, after the benefits of said system have been extended to such employees and officials, said first payment shall include a sum equal to the amount which would have been due and payable had said extension of benefits been provided and effective on _____, 19 _____. The fund from which said appropriation is made will, at all times, be sufficient to pay the contributions of the city by this section directed to be paid to said OASDHI Trust Fund.



SECTION E. The City of _____, Missouri, from and after the approval of the plan and agreement of this city by the state agency, shall fully comply with, and shall keep such records, make such reports and provide such methods of administration of said plan and agreement as may be required by all applicable state and federal laws, rules and regulations, now and hereafter in effect with respect to the extension of the benefits of the federal Old-Age, Survivors, Disability and Health Insurance System to the employees and officials of this city. For the purpose of administering said plan and agreement the _____ of this city shall be the official who shall make all required reports, keep all records and be responsible for the administration of said plan and agreement on behalf of this city, and any and all notices and communications from the state agency to this city with respect to said plan and agreement shall be addressed to: _____, Missouri _____.

Zip Code

SECTION F. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION G. It being necessary for the immediate preservation of the public peace, health and safety of the employees, officials and citizens of the City of _____, Missouri, that the provisions of this ordinance shall take effect at once, an emergency is hereby declared to exist and this ordinance shall be in full force and effect from and after its passage and approval.

¹Sections of this ordinance are designated by letter which should be changed to the desired numbers by which the ordinance sections are to be finally designated.

²If some official other than the Mayor and the City Clerk is to take the actions referred to, the title of the official who is to take such actions should be substituted.

³If the city's charter requires that the style of its ordinance shall be in a form different from that here set forth, the style should be changed to set forth the proper style.

⁴Insert title of governing body if governing body is not City Council.

Passed this _____ day of _____, 19 _____.

Approved this _____ day of _____, 19 _____.

ATTEST:

MAYOR

CITY CLERK

I, the undersigned, being City Clerk of the City of _____, Missouri, and, as such, having the official records of said city in my possession, do hereby certify that the above and foregoing is a true and correct copy of the certain Ordinance with was enacted by the City Council of said city on the _____ day of _____, 19_____, and was approved on the _____ day of _____, 19 _____, as the same appears in City Record Book No. _____ at page_____.

In witness whereof, I have hereunto set my hand and affixed the official seal of said city, all on the _____ day of _____, 19_____.

(SEAL)

EXHIBIT II

RESOLUTION RELATING TO FEDERAL OLD-AGE, SURVIVORS, DISABILITY AND HEALTH INSURANCE

Upon motion by _____, seconded by _____, and after full discussion, the following Resolution was adopted:

RESOLUTION

WHEREAS, The Social Security Act Amendments of 1950 authorized the Department of Health, Education, and Welfare, at the request of any state, to enter into an agreement with such state for the purpose of extending the benefits of the Old-Age, Survivors, Disability and Health Insurance System, established by Title II of the Social Security Act, as amended (said Act and the Social Security Act Amendments of 1950 being hereinafter collectively call "Social Security Act"), to the employees and officials of such state and of any political subdivision of instrumentality thereof; and

WHEREAS, this board and the members thereof are and have been advised that, pursuant to sections 105.300 through 105.440, RSMo (1986), the state of Missouri, acting by and through its Office of Administration (hereinafter call "State Agency"), has entered, or proposed to enter, into an agreement with said Department of Health, Education, and Welfare for the purpose of extending the insurance system established by the federal acts to the employees and officials of the state of Missouri and of any of its political subdivision or any instrumentality of any one or more of them, and that said agreement, as it is or may be made applicable to the eligible employees and officials of this board, may be made effective with respect to services performed by such eligible employees and officials of this board, on or after _____ 19____¹; and

WHEREAS, it is hereby declared to be the policy and purpose of this board to extend to all eligible employees and officials of said board, who are not excluded by law, and whether employed in connection with a governmental or proprietary function, the benefits of the system of federal Old-Age, Survivors, Disability and Health Insurance as authorized by the Social Security Act and sections 105.300 through 105.440, RSMo (1986) and amendments thereof, as the same may be now and hereafter in effect;

WHEREAS, this board desires to secure the benefits accorded by said insurance system for the eligible employees and officials of this board in order to insure the benefits thereof, it is deemed necessary that this board submit a plan to, and enter into an agreement with, said state agency, which form has been presented to, and is hereby approved and adopted by this board, so that said insurance system may be put into operation and become effective with respect to services performed by the eligible employees and officials of this board on and after _____, 19____¹:

NOW, THEREFORE, IT IS ORDERED THAT:

1. The _____² and the _____² of this board, are hereby authorized and directed, on behalf of this board, to prepare, execute and submit to the state agency a plan and agreement for extending said benefits to the eligible employees and officials of this board, in the form prepared by the state agency and approved and adopted by this board, which plan and agreement are to become effective upon approval thereof by the state agency, and are further authorized and directed to execute agreements and modifications and amendments thereof with said state agency, providing for the extension of said benefits to said eligible employees and officials, as set forth in said plan and agreement which is to provide that said extension of benefits is to be effective on _____, 19____¹;

2. Commencing on the first day of the month following the date of the approval of the plan and agreement of this board by the state agency, there shall be deducted from the wages of all employees and officials of this board, to whom the benefits of said system of federal Old-Age, Survivors, Disability and Health Insurance are extended, by virtue of the plan and agreement hereinbefore provided for, the amount of each of said employees' and officials' contributions, as determined by the applicable state and federal laws and by said plan and agreement, the aggregate amount of said deductions to be paid into the OASDHI Trust Fund created by section 105.390, RSMo (1986), provided, however, that from the first payment of wages made to each of said employees and officials, after the benefits of said system have been extended to such employees and officials, there shall be deducted a sum equal to the amount which would have been due and payable from each of said employees and officials had said extension of benefits been provided and effective on _____, 19____¹;

3. Commencing on the first day of the month following the date of the approval of the plan and agreement of this board by the state agency, there is hereby authorized to be appropriated from the _____³ fund of this board, and there is, and shall be, appropriated, the sum or sums of money necessary to pay the contributions of this board which shall be due and payable by virtue of the extension of the benefits of the Federal Old-Age, Survivors, Disability and Health Insurance system to the eligible employees and officials of this board, said sum or sums of money to be paid into the OASDHI Trust Fund, created by section 105.390, RSMo (1986), provided, however, that in making the first payment to said OASDHI Trust Fund, after the benefits of said system have been extended to such employees and officials, said first payment shall include a sum equal to the amount which would have been due and payable had said extension of benefits been provided and effective on _____, 19____¹. The fund from which said appropriation is made will, at all times, be sufficient to pay the contributions of this board by this resolution directed to be paid to said OASDHI Trust Fund;



4. This board, and all employees and officials thereof, shall fully comply with, and shall keep such records, make such reports and provide such methods of administration of said plan and agreement as may be required by all applicable state and federal laws, rules and regulations now and hereafter in effect with respect to the extension of the benefits of the federal Old-Age, Survivors, Disability and Health Insurance System to the eligible employees and officials of this board. For the purpose of administering said plan and agreement the _____⁴ of this board shall be the official who shall make all required reports, keep all records, and be responsible for the administration of said plan and agreement on behalf of this board, and any and all notices and communications from the state agency to this board with respect to said plan and agreement shall be addressed to

Missouri _____
Zip Code _____

5. A true and correct copy of this Order, verified by the Secretary of this Board, and bearing the seal of this board, shall be furnished to the state agency.

¹Insert effective date of coverage

²1Insert titles or positions of responsible officials

³Insert fund name for payment of employer contributions

⁴Insert title of responsible reporting official

* * * * *

CERTIFICATE

STATE OF MISSOURI
COUNTY OF _____

I, the undersigned, _____, being Secretary of the _____, _____, Missouri, and, as, such, having the official records of said _____ in my possession and custody, do hereby certify that the above and foregoing is a true and correct copy of the certain Resolution which was adopted by said _____, on the _____, day of _____, 19____, as the same appears in Minute Book No. _____, at pages _____ to _____, inclusive.

In witness hereof I have hereunto set my hand and affixed the official seal of said _____, all on the _____ day of _____, 19____.

Secretary

EXHIBIT III

Office of Administration
Division of Accounting
Jefferson City, Missouri

PLAN AND AGREEMENT

The _____ of _____, Missouri being a Political Subdivision of the State of Missouri or instrumentality of the State or one or more of its political subdivisions (hereinafter called the "Political Entity"), and by virtue of the terms of Section 105.300 to and including Section 105.440 RSMo, 1978 of the State of Missouri (hereinafter called Section 105, and amendments thereof as the same may be now and hereafter in effect) and under and by virtue of action lawfully taken by its governing body on the _____ day of _____, 19____, a duly certified copy of said action being attached hereto, submits the following plan for extending the benefits of the system of Federal Old-Age, Survivors, Disability and Health Insurance to all of its eligible employees and officials as authorized by Section 105 and the agreement between the State of Missouri and the Department of Health and Human Services, (formerly the Department of Health, Education and Welfare), Secretary, heretofore entered into, and by the Social Security Act as amended by the Social Security Act Amendments of 1950 and related Enactments (said Acts being hereinafter collectively called "Social Security Act"), said plan to become effective as an agreement with the Office of Administration of the State of Missouri (hereinafter called "State Agency") upon the written approval of said State Agency being endorsed hereon.

The benefits of the system of Federal Old-Age, Survivors, Disability and Health Insurance as authorized by the agreement between the State of Missouri and the Department of Health and Human Services, Secretary, and by the Federal Acts and the State Act, shall be extended to all eligible employees of the Political Entity subject to the following terms and conditions:

- (1) When used in this plan and agreement the following terms mean:
(A) "Employee": elective or appointive officials and employees of the Political Entity; provided, that employees who are members of any retirement system supported wholly or in part by the State or any of its political subdivisions or instrumentalities are not to be included within the meaning of this term, unless they have elected to become eligible.
(B) "Retirement system": a pension, annuity, retirement or similar fund or system established by the State or a Political Entity thereof.
(2) All services performed by individuals as employees of the Political Entity are included except:
(A) Any service performed by policemen or firemen as a member of a coverage group in positions covered by a retirement system;
(B) Service performed by an employee who is employed to relieve him from unemployment;
(C) Service performed in a hospital, home or other institution by a patient or inmate thereof;
(D) Covered transportation service, as determined under Section 210 (1) of the Social Security Act, as amended;
(E) Service (other than agricultural labor or service performed by a student) which is excluded from employment by any provision of the State Act and of Section 210(a) of the Social Security Act, as amended, other than Paragraph (8) of such section;
(F) Services which in the absence of an agreement entered into between the State of Missouri and the Department of Health and Human Services, Secretary, under Section 105 and the Social Security Act, would constitute "employment" as defined in Section 210 of the Social Security Act;
(G) Services of employees in the classifications indicated and designated in the Appendix attached hereto.
(3) The Political Entity, upon approval of this plan and agreement by the State Agency, will pay into the Contributions Fund, created by Section 105, at such time as the State Agency shall prescribe, contributions with respect to wages in the amounts and at the rates specified in the agreement entered into between the State of Missouri and Department of Health and Human Services, Secretary, such amounts to be equal to the sum of the taxes which would be imposed by Sections 3101 and 3111 of the Internal Revenue Code of 1954, if the services covered by said agreement and by this plan and agreement constituted employment within the meaning of said Act; provided, however, that in making the first payment to said Contributions Fund after the approval of this plan and agreement by the State Agency, said first payment shall include a sum equal to the amount which would have been due and payable had this plan and agreement, the agreement between the State of Missouri and the Department of Health and Human Services, Secretary, and Section 105, all been effective on _____, 19____. If the Political Entity fails to make any of the payments herein provided to be made at the time or times when due, each and every such delinquent payment shall bear interest at the rate charged by the Department of Health and Human Services from the due date until paid, and the State Agency may recover any such amount or amounts as may be delinquent in the manner provided by Section 105.
(4) The Political Entity will provide, from the fund or funds specified in the action of its governing body hereinbefore referred to, the sum or sums necessary to make the payments on its behalf required to be made by the terms of the paragraph numbered 3, next above and the Political Entity covenants that said fund or funds will at all times be adequate to make such payments, and the Political Entity will deduct from the wages of all its eligible employees and officials who will participate in the benefits to be provided under the terms of this plan and agreement the amount of each of said employees' and officials' contributions required to be made by the terms of the paragraph numbered 3, next above.

1 Insert effective date of coverage desired.
2 Insert title of official designated by acceptance act of governing body.



(5) The Political Entity will fully comply with all rules and regulations which are now, or may hereafter be, prescribed by the State Agency under the terms of Section 105 and will keep such records and make such reports, in such form and containing such information as may be prescribed by the State Agency, and provide such methods of administration of this plan and agreement, all as may be required by the State Agency and by said rules and regulations and by all applicable State and Federal laws and rules and regulations now or hereafter in effect. For the purpose of Administering this plan and agreement the _____, ² of the Political Entity shall be the official who shall make all required reports, keep all records, and be responsible for the administration of this plan and agreement on behalf of the Political Entity, and any and all notices and communications from the State Agency to the Political Entity with respect to said plan and agreement shall be addressed to the said official, at

Missouri _____
Zip Code _____

(6) The Political Entity may request that this plan and agreement be modified to include any coverage group to which this plan and agreement did not previously apply, or to include, in the case of any coverage group, services previously excluded from this plan and agreement, and any such requested modification shall become effective upon approval thereof by the State Agency and upon the modification of the agreement between the State of Missouri and the Department of Health and Human Services, Secretary, pursuant to the terms of such request.

(7) The Political Entity may not terminate this plan and agreement, either in its entirety or with respect to any member of a joint coverage unit.

IN WITNESS WHEREOF, the Political Entity has caused two copies of this plan and agreement to be executed on its behalf by its officers duly authorized so to act, and has caused its corporate seal to be hereto affixed and attested, all on this _____ day _____, 19 _____.

Approximate number of employees for administrative purposes _____

(Corporate Name)

By _____
(Name and Title of Official)

(SEAL)

ATTEST:

(Name and Title of Official)

APPROVAL OF PLAN AND AGREEMENT

The above plan and agreement of the _____ of _____, Missouri, is approved and is hereby declared to be effective as an agreement, this _____ day of _____, 19 _____.

**OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING**

By _____
State Administrator

**APPENDIX
TO
PLAN AND AGREEMENT
OF**

(Name of Political Subdivision or Instrumentality)

(Address)

_____, Missouri.

Excluded Services:

Position or Group

Reason for Exclusion

EXHIBIT IV

1 Control number 33333		OMB No. 1545-0662			
<input type="checkbox"/> Kind of Payer and Tax Statements Transmitted 	2 <div style="text-align: right;">Section 218 <input checked="" type="checkbox"/></div>		3 W-2 <input checked="" type="checkbox"/>	4 With TIN <input type="checkbox"/> Without TIN <input type="checkbox"/>	5 Number of Statements attached
	6 Allocated tips	7 Advance EIC payments		8 Employer's SSA number	
9 Federal income tax withheld	10 Wages, tips, and other compensation		11 Social security tax withheld		
12 Employer's State number	13 Social security covered wages		14 Social security tips		
15 Employer's Federal identification number			16 Coverage group and/or PRU number		
17 Employer's name, address, and ZIP code as shown on Form 941E			18 Income tax withheld by third-party payer		
19 Employer's SSA name, address, and ZIP code (if same as box 17, write "same as above")					

Under penalties of perjury I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ► _____ Title ► _____ Date ► _____

Form **W-3 S&L** Transmittal of Income and Tax Statements for State and Local Governmental Employers—

Department of the Treasury
Internal Revenue Service

Please return this entire page.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue and Social Security laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.



EXHIBIT V
STATE OF MISSOURI
GOVERNMENTAL EMPLOYER
ANNUAL REPORT OF SOCIAL SECURITY WAGES PAID
 (See Instructions on Reverse Side)

1. REPORTING ENTITY'S IDENTIFYING NUMBER, NAME AND ADDRESS	2. REPORTING PERIOD	3. DUE DATE
4. TOTAL NUMBER OF EMPLOYEES		
5. FEDERAL EMPLOYER IDENTIFICATION NUMBER — Enter corrected number if number printed below is incorrect or if an additional number has been assigned by the IRS.	6. SOCIAL SECURITY (FICA) TAX WITHHELD — Enter amount from Block 11, Form W-3 S&L Transmittal of Income and Tax Statements for State and Local Governmental Employers.	7. COVERED WAGES PAID — Enter amount from Block 13, Form W-3 S&L Transmittal of Income and Tax Statements for State and Local Governmental Employers. IMPORTANT: Attach State copy of Form W-3 S&L to this report.
_____ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
DO NOT LIST EMPLOYEES ON THIS REPORT		
IMPORTANT: This summary report must be filed by all Missouri governmental employers depositing social security contributions with the State Social Security Unit. A detail employee wage report listing individual wage amounts is no longer required under new federal annual wage reporting regulations. (SEE REVERSE SIDE FOR DETAIL INSTRUCTIONS.)		

8. TOTAL COVERED WAGES PAID FOR PERIOD BEING REPORTED (From Item 7 above) — — — —	\$	
9. CONTRIBUTIONS DUE — MULTIPLY TOTAL COVERED WAGES ENTERED IN ITEM 8 BY CONTRIBUTION RATE OF _____ PERCENT — — — —	\$	
10. TOTAL DEPOSITS REMITTED TO STATE AGENCY FOR REPORTING PERIOD FROM COLUMN 4, RECONCILIATION OF CONTRIBUTIONS PAID (Reverse side) — — — —	\$	
11. CREDIT DUE — IF ITEM 10 IS MORE THAN ITEM 9, ENTER AMOUNT HERE. VERIFIED CREDIT WILL BE ALLOWED ON NEXT SOCIAL SECURITY ACCOUNT STATEMENT — — — —	\$	
12. BALANCE DUE — IF ITEM 10 IS LESS THAN ITEM 9, ENTER AMOUNT HERE AND FORWARD CHECK PAYABLE TO "OASDHI TRUST ACCOUNT" WITH THIS REPORT — — — —	\$	

MAIL TO: State of Missouri
 Office of Administration
 Division of Accounting — Social Security Unit
 P.O. Box 809
 Jefferson City, Missouri 65102

CAUTION: For each entry in Item 5 above, you must attach a corresponding State Copy (Copy 3) of Form W-3 S&L.

AAFO Form 10

GENERAL INSTRUCTIONS

- A. Who must file: AAFO Form 10, Governmental Employer Annual Report of Social Security Wages Paid, must be completed by each Missouri governmental employer depositing social security contributions with the State Social Security Unit to report annual social security wages paid. If no covered wages were paid during the year, enter "No Covered Wages Paid" in Item 7.
- B. When to file: This report must be filed on or before the date required by the State Agency to avoid statutory penalty charges. (See Item 3 on front page for Date Due.)
- C. Where to file: Mail completed report and Copy 3 of Form W-3 S&L Transmittal of Income and Tax Statements for State and Local Governmental Employers

to the State Social Security Unit at the address shown on front page. A duplicate should be retained by the reporting entity. **DO NOT** mail this report to the Internal Revenue Service (IRS) or the Social Security Administration (SSA).

NOTE: For each preprinted Federal Employer Identification Number or entry shown in Item 5, you must attach a corresponding State Copy (Copy 3) of Form W-3 S&L. State and local governmental employers authorized to report W-2 and social security data on magnetic tape or diskette must attach a copy of Form 6560, Employer Summary of Form W-2 Magnetic Media Wage Information, to this report.

SPECIFIC INSTRUCTIONS

- Item 4 - Enter number of employees who earned covered wages during the reporting period.
- Item 5 - Federal Employer Identification Number(s) have been preprinted from information on file with the Social Security Administration. Enter corrected number(s) if number(s) indicated are incorrect or if an additional number has been assigned by IRS. Entities that have not been assigned a Federal Employer Identification Number will have zeros or "No Number" printed in Item 5.
- Item 6 - Enter the total social security tax withheld on covered wages paid for each Federal Employer Identification Number or entry in Item 5.
- Item 7 - Enter total covered wages paid during the reporting period for each Federal Employer Identification Number or entry in Item 5. Do not adjust wages paid in previous

years on this report. Instead, contact the State Social Security Unit for correction procedures.

Item 8 - Enter the total of the wage amount(s) shown in Item 7.

Item 10 - Complete Reconciliation of Contributions Paid below and enter Column 4 Total on Item 10.

Items 11 and 12 - Enter either CREDIT DUE or BALANCE DUE if there is a discrepancy between Item 9 and Item 10 of \$1.00 or more and provide explanation.

IMPORTANT: Mail this report and Copy 3 of Form W-3 S&L to the State Agency. See address on reverse side. Mail Copy A of Forms W-2 and Copy 1 of Form W-3 S&L to the Social Security Administration, Salinas Data Operations Center, Salinas, California 93911.

RECONCILIATION OF CONTRIBUTIONS PAID

YEAR _____

1. Month	2. Covered Wages Paid	3. Contributions Due	4. Contributions Paid
January	\$	\$	\$
February	\$	\$	\$
March	\$	\$	\$
April	\$	\$	\$
May	\$	\$	\$
June	\$	\$	\$
July	\$	\$	\$
August	\$	\$	\$
September	\$	\$	\$
October	\$	\$	\$
November	\$	\$	\$
December	\$	\$	\$
TOTALS	\$	\$	\$

NOTE: If monthly amounts in Columns 2, 3 and 4 above are not equal to amounts shown on your Social Security Account Statements and deposit tickets filed, identify amounts in question and provide explanation.



EXHIBIT VI

AAFO FORM 13

MAIL TO: MISSOURI DIVISION OF ACCOUNTING SOCIAL SECURITY UNIT P. O. BOX 809 JEFFERSON CITY, MO 65102

EMPLOYER'S SOCIAL SECURITY DEPOSIT

Deposit Period:

DO NOT WRITE IN THIS SPACE

DUE DATE

USE THIS FORM TO DEPOSIT SOCIAL SECURITY CONTRIBUTIONS FOR WAGES PAID DURING THE PERIOD

- 1. Covered wages paid in report period
2. Contributions due at of Line 1

Complete Lines 3, 4 and 5 below if attaching a Social Security Debit/Credit Notice. (Form 8a)

- 3. Contribution balance (Line 1 of Debit/Credit Notice)
4. Interest (Line 2 of Debit/Credit Notice)
5. Penalty (Line 3 of Debit/Credit Notice)
6. Total amount due (Add Lines 2, 3, 4 and 5)

Make check payable to OASDHI Trust Account.

I certify that this is a true, accurate and complete statement of the social security contribution liability for the period designated.

Signature of Reporting Official

Date

EXHIBIT VII

AAFO FORM 8a

MISSOURI DIVISION OF ACCOUNTING SOCIAL SECURITY UNIT P. O. BOX 809 JEFFERSON CITY, MISSOURI 65102

SOCIAL SECURITY ACCOUNT

DEBIT/CREDIT NOTICE

(See Reverse Side For Instructions)

Adjusted on deposit:

DO NOT WRITE IN THIS SPACE

If your social security account balance (Line 4 below) is \$1.00 or more, detach and submit this notice with your next social security deposit and adjust your remittance by any overpayment/underpayment shown.

- 1. Contribution Balance from Social Security Account Statement dated
2. Interest
3. Penalty
4. Total Debit/Credit Balance (A credit balance is identified as "CR")

Enclose This Notice With The Social Security Deposit Being Adjusted



Department of Health and Human Services
Social Security Administration

EXHIBIT VIII

Form Approved
OMB No. 72-R0439

Page no. of pages

STATE'S REPORT OF ADJUSTMENTS

(Correcting wage information reported prior to 1982 under the Social Security Act)

Entity's Name and Address (Type or print as on report to be corrected.)	Identification No.	Unit No.
69-		

Use of this form is authorized and prescribed by 20 CFR 404.1260.
 Complete this form immediately if wages for one or more employees were omitted from or erroneously reported on one or more wage or adjustment reports. Each such error should be corrected on this form. See other side for instructions.
 Important: If the wages shown in column 5 for an employee are less than the wages shown in column 4, explain why the original reporting was incorrect in the space provided below. See other side for instructions.

Social Security No. (1)			Name of Employee (Please type or print) (2)	Period to be corrected (3)	Wages previously reported (4)		Correct amount of wages paid (5)		DO NOT USE THIS SPACE
000	00	0000			Dollars	Cents	Dollars	Cents	

Explanation of decreases (Relate to specific items)

This space for use by Social Security Administration	(Barred Items)	(Info Items)	(GT Items)
--	----------------	--------------	------------

Totals for this page				
Difference between totals for this page				
6. Difference between totals for all pages. Enter on first page only.				
7. Contributions (see rates on reverse side)				
Signed				
Title				
Date				

Form SSA-3964 (10-80) DESTROY PREVIOUS EDITIONS

Caution: All Forms SSA-3964 must be forwarded to the State Agency.

HOW TO PREPARE FORM SSA-3964

All information should be entered in the appropriate spaces under the self-explanatory headings. Ensure that complete information has been entered in columns 1 through 5 for each item listed. Total the entries in columns 4 and 5, enter the totals and the difference between the totals in the spaces provided. If more than one page of adjustments is being submitted, show the totals for each page. Complete items 6 and 7 on the first page only to show the total for all pages. The first page of the original copy of the adjustment report must be signed and dated by the preparer or the reporting official.

If more than one previous reporting was made for an employee, column 4 (Wages previously reported) should reflect the net total reported for the period being corrected.

To facilitate the computation of contributions a separate page of form SSA-3964 should be used for each year for which different contribution rates are applicable. See rates below.

The original copy of this report, and additional copies if required by the State agency, should be forwarded to the State agency together with any contributions payable. A duplicate copy should be retained by the reporting entity or by the State agency.

Contact the State administrator for instructions on preparation of adjustments involving incorrect social security number or name information, tip income, agricultural wages, or any unusual reporting or coverage situations.

SUPPORTING STATEMENT WHEN FORM SSA-3964 REDUCES ANY WAGE AMOUNTS PREVIOUSLY REPORTED

When an entry on a form SSA-3964 reduces the amount of earnings previously reported for any wage earner, such report must include, or be accompanied by, a statement of the reason the original reporting of wages was incorrect.

The supporting statement should contain sufficient detail to enable the Social Security Administration to determine that a refund is valid. Also, the statement must be clearly related to the item or items to which it pertains. If the wages actually

paid are less than that reported, the *type* of error *must be specified in each case*.

Note: With respect to wages reported for a wrong period or wrong individual, the form SSA-3964 must include an offsetting adjustment reporting the wages for the correct period or individual. If such an offsetting adjustment is not necessary, the reason must be specified.

CREDIT OR REFUND OF EXCESS CONTRIBUTIONS FOR OVER-THE-MAXIMUM REPORTINGS

When an adjustment is prepared to correct a reporting of more than the maximum wages creditable for the year for an employee and refund of the employee's share of contributions is claimed, the following information must be submitted on or with the form SSA-3964:

1. A statement to the effect that the form W-2 did not or will not reflect excess social security contributions, if applicable, or

2. A statement or certification that the employer has obtained from the employee(s) a written statement that the employee has not claimed a refund or credit of the excess contributions from the Internal Revenue Service and that no such claim will be made. The written statement should be retained as part of the State or the employer's records, depending on the intrastate arrangements.

DO NOT USE FORM SSA-3964 FOR THESE CORRECTIONS

The form SSA-3964 should *not* be used:

1. If the Social Security Administration has initiated a form SSA-4500 (Federal Determination of Error in State's Wage Reports) to make the correction.

2. To correct erroneous page totals or erroneous grand totals on any wage report or on any adjustment report. Such corrections will be made automatically by the Social Security

Administration. The State agency will be notified of any necessary adjustment in contributions resulting from such corrections.

3. To report wages if a form SSA-3963 was not filed for the period involved. Contact the State Administrator for instructions on how to handle this type of case.

CONTRIBUTION RATES AND MAXIMUM WAGES

1974	.117	(11-7/10%)	\$13,200	1978	.121	(12-1/10%)	\$17,700
1975	.117	(11-7/10%)	14,100	1979	.1226	(12-26/100%)	22,900
1976	.117	(11-7/10%)	15,300	1980	.1226	(12-26/100%)	25,900
1977	.117	(11-7/10%)	16,500	1981	.133	(13-3/10%)	29,700

Contact the State Administrator for information regarding contribution rates and maximum wages for prior years.

EXHIBIT IX

Please do not staple

1 Year Being Corrected 19		2 Employer's use		For Official Use Only																			
3 Form: <input type="checkbox"/> W-2 <input type="checkbox"/> W-2AS <input type="checkbox"/> W-2P <input type="checkbox"/> W-2GU <input type="checkbox"/> W-2VI		4 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		942 employee <input type="checkbox"/>		Legal Rep. <input type="checkbox"/>		Medicare Fed. emp. <input type="checkbox"/>		OMB No. 1545-0008 Expires 11-30-85											
5 Employee's SSN				6 Employer's SSA Number 69-				7 Employer's Federal EIN				8 Employer's State Number											
9 Employee's Name, Address and ZIP Code								10 Employer's Name, Address and ZIP Code															
Complete 11 and/or 12 only if the previously reported information was incorrect								11 Employee's SSN (original)				12 Employee's name (as shown on original)											
Changes								Item				(a) As Originally Reported				(b) Correct Information				(c) Increase (decrease)—(b) less (a)			
								13 Social security wages															
14 Social security tips																							
15 Social security tax withheld																							
16 Wages, tips, other comp.																							
17 Federal income tax withheld																							
18 Allocated tips																							
19 *																							
20 Gross annuity, etc. (W-2P)																							
21 Taxable amount (W-2P)																							
22 State wages																							
23 State tax withheld																							
24 Local wages																							
25 Local tax withheld																							

*See instructions. For Paperwork Reduction Act Notice, see back of Copy D Copy A for Social Security Administration

Form **W-2c Statement of Corrected Income and Tax Amounts** Department of the Treasury
Internal Revenue Service

Please do not staple

1 Year Being Corrected 19		2 Employer's use		For Official Use Only																			
3 Form: <input type="checkbox"/> W-2 <input type="checkbox"/> W-2AS <input type="checkbox"/> W-2P <input type="checkbox"/> W-2GU <input type="checkbox"/> W-2VI		4 Statutory employee <input type="checkbox"/>		Deceased <input type="checkbox"/>		942 employee <input type="checkbox"/>		Legal Rep. <input type="checkbox"/>		Medicare Fed. emp. <input type="checkbox"/>		OMB No. 1545-0008 Expires 11-30-85											
5 Employee's SSN				6 Employer's SSA Number 69-				7 Employer's Federal EIN				8 Employer's State Number											
9 Employee's Name, Address and ZIP Code								10 Employer's Name, Address and ZIP Code															
Complete 11 and/or 12 only if the previously reported information was incorrect								11 Employee's SSN (original)				12 Employee's name (as shown on original)											
Changes								Item				(a) As Originally Reported				(b) Correct Information				(c) Increase (decrease)—(b) less (a)			
								13 Social security wages															
14 Social security tips																							
15 Social security tax withheld																							
16 Wages, tips, other comp.																							
17 Federal income tax withheld																							
18 Allocated tips																							
19 *																							
20 Gross annuity, etc. (W-2P)																							
21 Taxable amount (W-2P)																							
22 State wages																							
23 State tax withheld																							
24 Local wages																							
25 Local tax withheld																							

*See instructions. For Paperwork Reduction Act Notice, see back of Copy D Copy A for Social Security Administration

Form **W-2c Statement of Corrected Income and Tax Amounts** Department of the Treasury
Internal Revenue Service



EXHIBIT X

Copy 1 (original) For Social Security Administration

Please do not staple

1 Year being corrected 19__	OMB No. 1545-0008 Expires 11-30-85			For Official Use Only		
2 Employer's Federal EIN	3 Establishment number		4 Employer's telephone number (optional)			
5 Employer's name, address, and ZIP code			6 Employer's SSA no. (see instructions) 69-			
			7 Employer's State number			
			8 Number of statements attached ▶		9 With TIN <input type="checkbox"/> Without TIN <input type="checkbox"/>	
Kind of payer and corrected tax statements transmitted ▶	10 941/941E <input type="checkbox"/> 942 <input type="checkbox"/> 943 <input type="checkbox"/> CT-1 <input type="checkbox"/> Military <input type="checkbox"/> Medicare Fed. emp. <input type="checkbox"/> Sec. 218 <input checked="" type="checkbox"/>		11 W-2 <input type="checkbox"/> W-2P <input type="checkbox"/> W-2AS <input type="checkbox"/> W-2GU <input type="checkbox"/> W-2VI <input type="checkbox"/>			
Complete 12a, 12b, and 12c only if the information shown on the original W-3 was incorrect ▶	12a Employer's Federal EIN (as shown on original W-3)		12b Establishment number (as shown on original W-3)		12c Employer's SSA number (as shown on original W-3)	
CHANGES	Item	(a) As originally reported	(b) Correct information	(c) Increase (Decrease)— (b) less (a)		
	13 Social security wages					
	14 Social security tips					
	15 Social security tax withheld					
	16 Wages, tips, and other compensation					
	17 Federal income tax withheld					
	18 Allocated tips					
	19 *					
	20 Gross annuity, pension, etc. (W-2P)					
	21 Taxable amount (W-2P)					
	22 State wages					
23 State income tax withheld						
24 Local wages						
25 Local income tax withheld						
26 Explain decreases here						
Has a corrected employment tax return been filed with the Internal Revenue Service? <input type="checkbox"/> Yes <input type="checkbox"/> No			If "Yes," give date the corrected return was filed ▶			
Under penalties of perjury, I declare that I have examined this return, including accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.						
Signature ▶		Title ▶			Date ▶	

FORM W-3c TRANSMITTAL OF CORRECTED INCOME AND TAX STATEMENTS Department of the Treasury Internal Revenue Service

*See instructions. For Paperwork Reduction Act Notice, see other side of this page.

EXHIBIT XI

STATE OF MISSOURI
 GOVERNMENTAL EMPLOYER
 REPORT OF SOCIAL SECURITY WAGE ADJUSTMENTS

Page No. ____ of ____ Pages



(Correcting wage information reported under the Social Security Act for 1982 and after)

Employer's SSA No. 69 - 043	PRU No. (If assigned)	Employer's Federal Identification No.	Establishment No. (If any)
---------------------------------------	--------------------------	--	-------------------------------

****NOTICE****

Missouri Governmental Employers (Section 218 filers) depositing social security contributions with the State must complete and mail this form to the State Social Security Unit along with copies three (3) and four (4) of Form(s) W3c when correcting social security wage information previously reported for tax years 1982 and later. See reverse side for additional instructions.

IMPORTANT: All decrease wage adjustments must be explained in the space provided below.

Reporting Entity's Identifying Name and Address:

Social Security No. (1)			Name of Employee (Please type or print) (2)	Year to be Corrected (3)	Social Security Wages Previously Reported on Form W-2 or W-2c (4)		Correct Amount of Social Security Wages Paid (5)		DO NOT USE THIS SPACE
000	00	0000			Dollars	Cents	Dollars	Cents	

Explanation of Decreases (Relate to specific items)

Totals for this page				
Difference between totals for this page				
6. Difference between totals for all pages. Enter on first page only.				
7. Contributions (see rates on reverse side)				
Signed				
Title				
Date				

GENERAL INSTRUCTIONS

For tax years 1982 and after, social security wage corrections must be made using Form W-2C, Statement of Corrected Income and Tax Amounts and Form W-3C, Transmittal of Corrected Income and Tax Statements, along with State's Report AAFO Form 11, Missouri Governmental Employer's Report of Social Security Wage Adjustments. Contact the State Social Security Unit at the address below for specific instructions and forms.

CAUTION: For tax years 1981 and earlier, adjustments involving Section 218 of the Social Security Act must be submitted on Form SSA-3964, State's Report of Adjustments.

HOW TO PREPARE AAFO FORM 11

1. Prepare a separate AAFO Form 11 for each tax year being corrected.
2. Enter your employer's SSA Number (and unit number, if assigned), Employer's Federal Identification Number (EIN), and employer name and address information as shown on Form W-3C.

NOTE: Employers assigned more than one Federal Employer Identification Number (EIN) will need to complete a separate AAFO Form 11 for each EIN for which corrections are submitted.

3. Ensure that complete information has been entered in columns 1 through 5 from each Form W-2C prepared. Previously reported information must be taken from the original W-2 Wage Form or Form W-2C, if a previous correction has been filed.
4. Total the entries in columns 4 and 5, enter the totals and the difference between the totals in the spaces provided. If more than one page of adjustments is being submitted, show the totals for each page.
5. Complete items 6 and 7 on the first page only to show the total from all pages. Item 6 must equal the difference amount shown on Form W-3C, Line 13, Column C.
6. Sign and date the first page of each AAFO Form 11.

NOTE: All decrease social security adjustments require an explanation be provided with sufficient detail to enable the State Social Security Unit to determine that your adjustment is valid.

CONTRIBUTION RATES AND MAXIMUM WAGES

1982	.134 (13.40%)	\$32,400.00
1983	.134 (13.40%)	\$35,700.00

Contact the State Social Security Unit for information regarding contribution rates and maximum wages.

WHERE TO MAIL

- Mail:
- (1) Completed AAFO Form(s) 11, Missouri Governmental Report of Social Security Wage Adjustments;
 - (2) Copies 3 and 4 of Form(s) W-3C, and
 - (3) Any contributions due (make checks payable to "OASDHI Trust Account") to:

Missouri Division of Accounting
Social Security Unit
P.O. Box 809
Jefferson City, Missouri 65102
Telephone: (314) 751-4715

NOTE: Forward original copy of Form W-3C and related copies of Form(s) W-2C to the Social Security Administration, Salinas Data Operations Center, Salinas, California 93911.