



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(Rescinded July 11, 1980)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—State
Social Security Administration**

PURPOSE: The State Social Security Administrator, the Director of Accounting of the Office of Administration, has the authority to make and publish such rules as are necessary for the efficient administration of Old Age Survivors and Disability Insurance coverage to employees of political subdivisions and instrumentalities. This rule establishes coverage guidelines for political subdivisions and instrumentalities.

(1) Extension of Social Security Coverage to Political Subdivisions and Instrumentalities Other Than State Units.

(A) The governing body of any political subdivision or instrumentality having a Social Security qualified retirement plan may adopt and submit to the State Social Security Administrator a resolution requesting the extension of Social Security coverage to all eligible employees as defined by applicable federal and state laws, section 218 (42 U.S.C. 418) of the Social Security Act and section 105.300 through 105.440, RSMo.

(B) If adopting a resolution requesting a referendum as described in subsection (1)(A) of this rule and section 105.300(7) and (8), RSMo, political subdivisions and instrumentalities, upon a successful referendum, shall execute and submit to the State Social Security Administrator a Social Security Plan and Agreement contract which shall provide for an effective date of coverage in accordance with applicable federal and state law. If the referendum is not successful, then Social Security coverage is not extended to members of the qualified retirement plan. A referendum can again be requested after a period of one (1) year.

(C) Political subdivisions and instrumentalities qualifying under section (1), shall provide to the State Social Security Administrator all federal employer identification number(s) assigned by the Internal Revenue Service when a Plan and Agreement is executed.

(D) The governing body of any political subdivision or instrumentality not having a

Social Security qualified retirement plan may adopt and submit to the State Social Security Administrator a resolution requesting the extension of Social Security coverage to all eligible employees as set forth in applicable federal and state laws, section 218 (42 U.S.C. 418) of the Social Security Act and sections 105.300 through 105.440, RSMo.

(2) Designation of Reporting Officials.

(A) Each political subdivision or instrumentality covered under the voluntary Social Security program in section (1), shall designate, by position, one (1) individual through whom all communications with the State Social Security Administrator shall be channeled.

(B) The director of the Division of Accounting of the Office of Administration, as set forth in section 105.300(10), RSMo, shall be the official designated to be responsible for State Social Security Administration. All communications regarding Social Security, excluding required federal reporting and payments, shall be channeled through this designated official or their designee.

(3) All political subdivisions and instrumentalities with coverage agreements shall comply with applicable federal and state withholding laws and regulations related to Social Security and Medicare coverage and exclusions.

AUTHORITY: section 105.430, RSMo 2016. 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. Amended: Filed Sept. 21, 2016, effective March 30, 2017.*

**Original authority: 105.430, RSMo 1951.*