# Rules of Office of Administration

## Division 10—Commissioner of Administration

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

<table>
<thead>
<tr>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 CSR 10-12.010 State of Missouri OASDHI Manual (Reissued July 11, 1980)</td>
<td>3</td>
</tr>
<tr>
<td>1 CSR 10-12.011 State of Missouri—Social Security Manual</td>
<td>3</td>
</tr>
</tbody>
</table>
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—OASDI Manual
(Repealed July 11, 1980)


PURPOSE: The state Social Security Administration, Office of Administration, has the authority to make and publish such rules as necessary for the efficient administration of Old Age Survivors Insurance coverage to employees of state and local political entities. This rule establishes coverage, record-keeping 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 OASDI 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 1).

(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.

(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 federal employer identification number under which covered wages are paid. All separate 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 agency 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-9C, 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 105.390, 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.

(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 of 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.

EXHIBIT I

ORDINANCE NO. __________

A BILL TO ENACT SEVEN SECTIONS OF THE ORDINANCES OF THE CITY OF __________, MISSOURI, TO BE KNOWN AS
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
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 MAYOR__ AND CITY CLERK__ 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 MAINTAIN SUCH RECORDS 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 ORDERED 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:

SEC. 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.

SEC. B. The Mayor__ and the City Clerk__ 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, OASDI 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 as set forth in said plan;
providing for the contributions 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.

SEC. 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 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 OASDI 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.

SEC. 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 benefits of the system of 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 OASDI Trust Fund created pursuant
to section 105.390, RSMo (1986); provided, however, that in making the first payment to said OASDI 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 from each said employee and official 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 provide the contributions of the city by this section directed
to be paid to said OASDI 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.

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, or after __________ 19 ________; 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 ________;

NOW, THEREFORE, IT IS ORDERED THAT:

1. The _____ and the _____ 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 ________;

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 ________; and

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 _____ 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 ________. 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 ______ 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.

* * * * * * * * * *

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 State 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 105.500 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 ___ , ___ , 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 agreements between the State of Missouri and the Department of Health and Human Services, (formerly the Department of Health, Education and Welfare), Secretary, hereinafter 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 Act 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"—active 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 defined 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 (B) 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 Department of Health and Human Services, Secretary, and Section 105, all been effective on ___ , ___ . 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 hereinafter 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 depict 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.

CODE OF STATE REGULATIONS

Roy D. Blunt
Secretary of State
(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 Missouri Secretary of State 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 its office.

(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 to do so, and has caused its corporate seal to be hereto affixed and attested, all on this _______________ day of ______________________, 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 ______________________, 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)

Excluded Services:

Position or Group Reason for Exclusion

______________________________
Roy D. Blunt
Secretary of State

CODE OF STATE REGULATIONS