

NEVADA COUNTY

SUPERINTENDENT OF SCHOOLS

Date: August 27, 2010
To: Substitute Teachers
From: Holly Hermansen

CERTIFICATED SUBSTITUTES & PART-TIME EMPLOYEES

A substitute or part-time employee who is not a STRS member may elect to become a member at the employee's cost of 8% of gross earning. A STRS - ES 350 form must be completed by all employees when submitting their application packet to the County Superintendent of Schools, designating their preference in electing or declining membership at this time. Employees electing membership are required to complete the Beneficiary Designation Form (available at www.calstrs.com) and mail 2 copies directly to STRS. The first date of paid service will become the membership date.

All school employees hired after April 1, 1986 are required to pay into Medicare at a rate of 1.45% of gross earnings.

Substitute and part-time employees who are not members of STRS are required to pay into Social Security (OASDI) at a rate of 6.2% of their gross earnings until it becomes mandatory to be a STRS member. Mandatory membership requirements are as follows:

- Substitute Certificated Employees qualify after completing 100 days of service with one district in one school year. Membership is established on the first day of the pay period following the completion of the qualifying service, in which additional service is performed, providing it is with the same school district and in the same fiscal year. California Education Code §22602.
- Adult-Education/Part-Time Employees (hourly, daily, or percentage contract) qualify for membership after completing 60 hours, or 10 days, of service with one district in a single pay period (whether under contract or not). Membership is established on the first day of the pay period following completion of the qualifying time -- providing it is for the same school district and in the same fiscal year. California Education Code §22603.

A STRS retiree working in a certificated position will be subject to Medicare taxes. If a STRS retiree works in a classified position, not requiring PERS membership, the retiree will be subject to Medicare taxes only. All other substitute employees who are not a member of STRS will be subject to both OASDI and Medicare = Social Security.

Retired STRS Members – Effective July 1, 2010, the limit on earnings from public school employment is \$31,020 per school year.

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Restrictions on Post-Retirement Employment

Members who retire and receive either of the retirement incentive programs under AB 1207, and then return to work in the California public school system will forfeit the benefit increase received through either of the retirement incentives. This includes:

- Reinstating to active CalSTRS member status. The benefit is forfeited as of the reinstatement date and will not be included in future retirement allowance calculations.
- Returning to work in any job with the school district that granted either of the retirement incentive programs within five years of the retirement. There is no exemption from this restriction. The benefit increase is forfeited effective on the first day of the month in which the member worked.
- Receiving unemployment insurance payments within a year of his or her retirement date.

CalSTRS will monitor the earnings of retired members who have been granted either retirement incentive.

CBEST CHART FOR RETIREES		
APPLICANT	CBEST REQUIRED	CBEST NOT REQUIRED
Retirees who return within 39 months from last day of paid service		Not required
Retirees who return after more than 39 months. Exempted only if employed in a certificated position utilizing their CA credential (i.e. PAR Teachers)	Need to pass CBEST within one year. Must sign a Statement of Intent-One Year Pending CBEST	Not required if meets <u>all</u> the following criteria: <ul style="list-style-type: none"> • Taught 15 or more years in a CA Public School • Employed at least 5 of those 15 years in the same school district where employment is sought • Has been employed as a Teacher or Administrator within the last 10 years
Hold a Full California Credential issued on or before 02/01/1983		Verified with CTC