North Orange County Community College District ADMINISTRATIVE PROCEDURES

Chapter 7

Human Resources

AP 7130-3 Retirement Systems

- 1.0 **Public Employees Retirement System (PERS)**: Classified (bargaining unit) employees, confidential employees, and classified management employees who are employed fifty (50) percent or more are required by law to become members of, and contribute to, the Public Employees Retirement System.
 - 1.1 Membership in the system will begin on the first day of employment. The District will deduct the required contribution from the employee's paycheck.
 - 1.2 Withdrawal or retirement from the system is governed by statute and PERS regulations.
- 2.0 **State Teachers' Retirement System (STRS)**: Regular (tenured) and contract (probationary) faculty and academic management employees who are employed fifty (50) percent or more are required by law to become members of, and contribute to, the State Teachers Retirement System. Temporary faculty are not required to become members of the State Teachers Retirement System, but may elect membership at any time.
 - 1.1 Membership in the system will begin on the first day of employment, for regular and contract faculty and academic management employees, or on the elective date, for part-time faculty. The District will deduct the required contribution from the employee's paycheck.
 - 1.2 Withdrawal or retirement from the system is governed by statute and STRS regulations.

3.0 **Social Security**:

- 3.1 The District will deduct Social Security contributions from the paychecks of employees in accordance with law. The following categories of employees are subject to Social Security withholding:
 - 3.1.1 Classified (bargaining unit) employees.
 - 3.1.2 Classified management employees.
 - 3.1.3 Confidential employees.
 - 3.1.4 Short-term employees, substitute employees, and professional experts employed pursuant to the provisions of Education Code Section 88003.
 - 3.1.5 Temporary faculty who are not members of the State Teachers Retirement System.
 - 3.1.6 Other persons employed in non-academic positions, except as provided below, regardless of the category of employment.
- 3.2 The following categories of employees are exempt from Social Security withholding:

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- 3.2.1 Regular and contract faculty.
- 3.2.2 Academic management employees.
- 3.2.3 Temporary faculty who are members of the State Teachers Retirement System.
- 3.2.4 Student employees employed pursuant to the provisions of Education Code Section 88003.
- 3.2.5 Other persons exempt by law.

Date of Adoption: January 28, 2008 Chancellor's Cabinet

Date of Last Revision: February 26, 2024 District Consultation Council