

5.5.2 Social Security

Last Revised: May 2021

Policy: All employees of Piedmont Community College (PCC) are covered under the Social Security Act and are required to contribute into the plan.

Purpose/Definitions: This policy outlines the requirements as an employee to participate in Social Security.

Approval Authority/Monitoring Authority: Piedmont Community College's Board of Trustees has approval authority for this policy. The Vice President, Administrative Services/CFO has monitoring authority for this policy.

Procedure:

Section 1: Calculation of Deductions

- 1.1. Social Security deductions are made based on the current percentage and on the current amount of salary less pre-taxed deductions as prescribed by the Social Security Act.
 - 1.1.1. These rates are subject to change. Current information may be secured by contacting the Office of Human Resources & Organizational Development.
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Legal Citation: N/A

History: Effective October 1988; Revised October 2001, July 2012, May 2021