

## **5.5.2 Social Security**

**Last Revised:** March 2025

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

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### **Purpose/Definitions**

#### **Purpose**

The purpose of this policy is to outline the requirements for an employee to participate in Social Security.

#### **Definitions**

N/A

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**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.

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### **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

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**History:** Effective October 1988; Revised October 2001, July 2012, May 2021, March 2025