

FICA/Medicare - Quick Reference

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Grandfather clause regarding Medicare: Employees hired by a District before April 1, 1986, are exempt from mandatory Medicare if they have been in continuous employment with the same employer since March 31, 1986, and are members of a public retirement system.

Medicare is mandatory for all employees hired or rehired after March 31, 1986.

Full FICA or Medicare Only?	FICA 6.2%	Medicare 1.45%	TxEIS FICA Eligibility field setting
Retired Teacher drawing teacher retirement and substituting or working in the LEA	No	Yes	M Subject to medicare
Regular Substitute Teacher (no retirement plan)	Yes	Yes	Y Subject to FICA tax
Regular Substitute Teacher (457 retirement plan)	No	Yes	M Subject to medicare
Substitute Teacher drawing social security	Yes	Yes	Y Subject to FICA tax
Substitute Teacher drawing retirement other than Teacher Retirement	Yes	Yes	Y Subject to FICA tax
Student Worker enrolled in the LEA	No	No	N Not subject to FICA
Student Worker enrolled in another LEA	Yes	Yes	Y Subject to FICA tax


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