



## **FICA/Medicare - Quick Reference**



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# FICA/Medicare - Quick Reference

**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.

<b>Full FICA or Medicare Only?</b>	<b>FICA 6.2%</b>	<b>Medicare 1.45%</b>	<b>TxEIS FICA Eligibility field setting</b>
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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