

FICA/Medicare - Quick Reference

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Grandfather clause regarding Medicare: Employees hired by an LEA 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%	ASCENDERFICA Eligibility field setting
Retired employee drawing teacher retirement and substituting or working in the LEA	No	Yes	M Subject to medicare
Regular substitute employee (no retirement plan)	Yes	Yes	Y Subject to FICA tax
Regular substitute employee (457 retirement plan)	No	Yes	M Subject to medicare
Substitute employee drawing social security	Yes	Yes	Y Subject to FICA tax
Substitute employee 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


ASCENDER
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