



DISTRICT OF COLUMBIA TEACHERS' RETIREMENT PLAN SOCIAL SECURITY AND MEDICARE TAXES

Participants in the District of Columbia Teachers' Retirement Plan are exempt from Social Security tax withholding (6.2%) because they are covered by a public retirement system in the form of a defined benefit plan. When members retire under the Plan, they will not be eligible for Social Security benefits because Social Security taxes were not withheld from your teachers' salary. However, members may be eligible for Social Security benefits from other jobs they may have had where Social Security taxes were withheld from their salary.

Although Teacher Retirement Plan participants are not subject to Social Security taxes, all state and local government employees, including teachers participating in the Teachers' Retirement Plan, hired after March 31, 1986, are subject to the Medicare tax (1.45%). Therefore, the Medicare tax will still be withheld from your teacher's salary.

For more information, please see "IRS Publication 963," available at http://www.irs.gov/pub/irs-tege/p963_1111.pdf and the "IRS Quick Reference Guide for Public Employers," available at http://www.irs.gov/pub/irs-tege/public_employers_outreach_guide.pdf.

Other Information - Since Social Security taxes are not withheld from a Teachers' Plan member's salary, but they may have paid into Social Security during some part of a member's career, it is important members are aware of two provisions when they are initiating the retirement process.

- [Social Security Windfall Elimination Provision](#)
- [Social Security Government Pension Offset](#)