

**THREE RIVERS COLLEGE  
PERSONNEL POLICY**

Section: 4000 Personnel	
Sub Section: 4500 Compensation	
Title: PP 4520 Payroll Deductions	Page 1 of 3
Associated Policy: GAP 1101 Debts to the College	
Associated Regulation: PR 4520 Payroll Deductions	
References: PSRS Guidelines; PEERS Guidelines	
Supersedes: 4.6	
Responsible Administrator: Director of Human Resources	
Initial Approval: 09-22-2010	Last Revision: 10-18-2023

**Withholding Taxes**

A federal withholding tax is retained as payment on Federal Income Tax for the current year. The amount withheld is determined by the amount you earn and the information you provide on your Form W-4.

A state withholding tax is retained for the Missouri Department of Revenue. The amount withheld is determined in the same manner as the Federal Income Tax.

Employees may authorize changes to their withholding Form W-4 (e.g., additional sums to be withheld, filing status, etc.) by completing a new W-4 form. No salary checks will be issued until all withholding forms are submitted.

**Social Security and Medicare**

Except for instructors and staff covered by Public School Retirement System of Missouri (PSRS), College employees contribute to the Social Security System and Medicare. The College matches FICA contributions. Since March 31, 1986, Medicare has been deducted from new employees' earnings, but not from those full-time staff with PSRS membership and continuous employment at the college beginning prior to March 31, 1986.

**Public School Retirement System (PSRS) of Missouri**

In compliance with PSRS guidelines, all full-time and part-time instructors and qualified "certified" staff are members of PSRS provided they work 17 hours or more per week and are employed in a position that normally requires at least 600 hours of service per year. Employee contributions to PSRS are matched by the college at the authorized rate. Members of PSRS are not covered by Social Security.

The college reviews each position on a case-by-case basis to determine if the position is deemed to be "certified" as defined by PSRS guidelines and thus eligible for PSRS enrollment. At Missouri public two-year colleges, being "certificated" means being employed in a position that is certified by the executive officer of the college (President) as a teaching, supervisory or educational-administrative position. If the position is not deemed as certified, eligible

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employees will be a member of the PEERS system as defined below.

**Public Education Employee Retirement System (PEERS) of Missouri**

In compliance with PEERS guidelines, all employees eligible for PEERS Retirement and who work 20 hours or more per week in a position that normally requires at least 600 hours of service per year are members of Public Education Employee Retirement System (PEERS) and are also covered by Social Security. The College matches employees' contributions into PEERS. In compliance with PEERS guidelines, all full-time and part-time non-instructional employees are members of PEERS provided they work 20 hours or more per week and are employed in a position that normally requires at least 600 hours of service per year.

Employee contributions to PEERS are matched by the college at the authorized rate. Members of PEERS are also covered by Social Security.

**Tax Sheltered Annuities (403b)**

Employees may elect to participate in a 403(b) savings plan administered by Pension and Retirement Services (PARS). The plan's restated effective date is January 1, 2009. The plan document and a list of participating vendors in which employees can make contributions are available in the office of human resources.

**Group Health and Life Insurance**

Group health and life insurance deductions may be requested for the family of a college employee. Deferred annuity payments may also be deducted from the monthly salary. Plan information is available in the office of human resources.

**Other Programs and Options**

Deductions for optional, college sponsored programs may be available. Debts to the College may be payroll deducted as well (GAP 1101 Debts to the College).

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**DOCUMENT HISTORY:**

- 09-22-2010:** Initial approval date of policy PP 4520 Payroll Deductions.
- 09-21-2016:** The College Board of Trustees approved the name change of the college from Three Rivers Community College to Three Rivers College.
- 02-15-2017:** Addition of paragraph regarding the review of each position on a case-by-case basis determining if position is deemed to be certified under the Public School Retirement System (PSRS) of Missouri.
- 03-15-2022:** Addition of information regarding debts to the College in alignment with GAP 1101 Debts to the College.
- 10-18-2023:** Policy edits due to the revision of the Federal and State Income Tax Form W-4.