

SOUTHEASTERN UNIVERSITY

GENERAL ADMINISTRATIVE POLICY

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TITLE: Social Security Tax Reimbursement for Ministers Policy

POLICY NUMBER:

EFFECTIVE DATE: February 13, 2001

REVISION DATE: March 30, 2009

ACCREDITATION STANDARDS:

POLICY:

The University shall reimburse an amount equal to the social security tax rate times the gross pay to those with housing allowances, and who have documented minister's licenses on file in Human Resources, and who have not opted out of the social security program.

PURPOSE:

To equalize social security benefits for self-employed ministers as compared to other faculty and staff.

To provide a consistent method of reimbursing self-employed ministers social security tax.

SCOPE:

This policy applies to all taxable cash compensation including overload compensation for self-employed ministers

DEFINITIONS:

Taxable Cash Compensation - Total cash compensation less housing allowances

Overload Compensation - Compensation to full-time faculty who teach more than the standard contracted number of classroom hours

FORMS AND APPLICABLE DOCUMENTS:

1. List of qualified self-employed ministers
 2. Payroll Status Form
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PROCEDURES:

Human Resources - Provide periodic list of faculty and staff who are ministers and who qualify for reimbursable social security tax to the Payroll Office

Payroll Office - Calculate the amount of reimbursable social security tax and add it to qualified faculty cash compensation amounts for payroll purposes

APPROVAL:

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AUTHOR: Controller