

County of Cumberland Board of Chosen Freeholders	Policy Number: 2.12	Pages: 1 of 1
Chapter: Employee Benefits		Effective Date: August 11, 1994
Subject: Social Security		

I. POLICY:

Cumberland County Government shall deduct Social Security payments from employee's paychecks as required by Federal Law.

II. DEFINITIONS: Federal Insurance Contributions Act (F.I.C.A.)

The Social Security Program is designed to protect workers against loss of income caused by retirement, disability or death. It provides health insurance coverage through Medicare. The program is financed by both employer and employee contributions.

III. PROCEDURE:

A. The County Payroll Office shall:

1. Deduct the percentage required by law from the employee's gross pay each pay period up to the maximum as stipulated by law.
2. Ensure that the employee's contribution is matched by County Government and that funds are submitted to the Social Security System as required by law.
3. Prepare quarterly reports to be submitted to the Social Security Administration.
4. Maintain appropriate records and files.

B. Department heads and/or County Human Resource staff shall refer employees to the Social Security Office when the employee:

1. Needs to correct a wrong Social Security Number.
2. Is planning retirement. This will ensure that there will be no loss or delay in benefits.
3. Would like an estimate of retirement benefits.