
**PAYROLL DEDUCTIONS:
SOCIAL SECURITY, MEDICARE TAX, AND RETIREMENT SYSTEM CONTRIBUTIONS***

Funds collected for Social Security, Medicare tax, and when applicable, retirement system contributions are specified by law. The basic guidelines for each system are summarized as follows:

- **SOCIAL SECURITY:** A percentage of pay, as determined by the Social Security Act, is withheld from each paycheck. In addition, the District is required to contribute an equal amount for future Social Security and/or disability benefits. Student employees and employees covered under a qualified retirement plan such as [STRS](#) and [PARS](#) are not subject to Social Security taxes.
- **RETIREMENT SYSTEM CONTRIBUTIONS:** Eligible LACCD employees are covered by one of three retirement systems: State Teacher's Retirement System (STRS); Public Employee's Retirement System (PERS); and Public Agency Retirement System (PARS). As with Social Security withholdings, the amount withheld from employee paychecks is based on a percentage of pay as specified by law.

- ***For additional information, please contact:***

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