



PINELLAS COUNTY SCHOOLS  
**TEMPORARY, SUBSTITUTE OR STUDENT POSITION BENEFIT ALLOCATION**

The following information is provided to all temporary, substitute or student employees of the Pinellas County School Board.

1. The position to which you are assigned is a temporary, substitute or student position and carries no promise of present or future employment. Insurance and leave benefits may not be available to you in this position.
2. Participation in the Florida Retirement System (FRS) is only available while working in a temporary position of more than 6 months duration.
3. A federal law, Internal Revenue Code Section 3121(b)(7)(F), allows those employees (except students) not covered by the Florida Retirement System (FRS), to be covered by a special type of retirement plan called a FICA Alternative Plan:
  - Social Security taxes are not paid while you are covered by this plan.
  - A 7.5% deduction will be paid into an investment account established in your name.
  - Any benefits which you have earned under any other retirement plan (or Social Security) will not be reduced by participating in this plan.
  - Medicare Coverage will continue to be deducted at 1.45% of your gross earnings.
4. Student employees have only Federal Income Tax deducted from their gross earnings.

My signature on this form verifies that I have been informed that the position I have accepted is of a temporary, substitute or student nature. I have read and understand the above statements.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

White - Personnel      Yellow - Employee