

**NORTHERN VIRGINIA TRANSPORTATION AUTHORITY**

**RESOLUTION 15-02**

**OBTAINING SOCIAL SECURITY COVERAGE FOR EMPLOYEES  
OF POLITICAL SUBDIVISIONS OF THE COMMONWEALTH OF VIRGINIA**

**WHEREAS**, Old Age, Survivors, Disability and Hospital Insurance (Social Security) coverage is available to public employees through Section 218 of the Social Security Act and Title 51.1, Chapter 7 of the Code of Virginia, as amended; and

**WHEREAS**, it is deemed to be desirable that the **Northern Virginia Transportation Authority** obtain said Social Security coverage for its employees;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of the **Northern Virginia Transportation Authority** that this Resolution and attached Plan and Agreement be approved and that **Northern Virginia Transportation Authority** be, and hereby is authorized to execute on behalf of the **Northern Virginia Transportation Authority** the following Social Security coverage contract, or Plan and Agreement, with the Virginia Retirement System, Virginia's agency responsible for the administration of Social Security coverage under the Commonwealth of Virginia's Section 218 Agreement.

**BE IT FURTHER RESOLVED**, that the proper fiscal officers be, and they are, hereby authorized to establish such systems of payroll deductions, under said Social Security coverage, from the wages of employees and officers and to report and pay such deductions to the Internal Revenue Service in such amounts and at such times as required by applicable state and federal statutes and regulations.

**IT IS FURTHER RESOLVED**, that the following services or positions are hereby designated as those which are to be excluded from Social Security coverage:

**No Exclusions Applicable**

This Resolution shall be in full force and effect upon passage and approval, for all intents and purposes, except that active coverage shall be effective as of **September 30, 2014**.

I, Martin Nohe, of the **Northern Virginia Transportation Authority** do hereby certify that the foregoing was adopted and recorded on September 11, 2014.

**BY:**   
\_\_\_\_\_  
Martin Nohe, Chairman

**DATE:** 9/11/14

**ATTEST:**   
\_\_\_\_\_  
Clerk

# PLAN AND AGREEMENT FOR OBTAINING SOCIAL SECURITY COVERAGE FOR OF POLITICAL SUBDIVISIONS OF THE COMMONWEALTH OF VIRGINIA

**Northern Virginia Transportation Authority**  
**3060 Williams Drive, Suite 510**  
**Fairfax, VA 22031**

The **Northern Virginia Transportation Authority** does hereby apply to the Board of Trustees of the Virginia Retirement System of the Commonwealth of Virginia, hereinafter called "State Agency", pursuant to the provisions of Title 51.1, Chapter 7 of the Code of Virginia, as amended, to extend the insurance system established by Title II of the Social Security Act to services performed by individuals as employees of the **Northern Virginia Transportation Authority**.

The **Northern Virginia Transportation Authority** submits for the State Agency's approval this Plan and Agreement to become effective on the date hereinafter stated.

## I. Definitions

For the purpose of this Plan and Agreement:

(a) The term "employee" means an employee as defined in Section 210(j) of the Social Security Act, Section 3121(d) of the Internal Revenue Code and Section 51.1-700 of the Code of Virginia, as amended; and shall include an officer of the **Northern Virginia Transportation Authority**.

b) The term "wages" means all remuneration for employment as defined in Section 51.1-700 of the Code of Virginia, as amended, and Section 3121(a) of the Internal Revenue Code.

(c) The term "employment" means any service performed by an employee as defined in Section 51.1-700 of the Code of Virginia, as amended, and Section 3121(b) of the Internal Revenue Code.

(d) The term "services" includes all services performed by individuals as employees of the **Northern Virginia Transportation Authority**, except:

(1) Any service performed by an employee in a position covered by a retirement system on the date this agreement is made applicable to the employee's coverage group, unless and until the conditions prescribed under Section 218(d) of the Social Security Act have been met.

(2) Service performed by an individual, who is employed to relieve such individual from unemployment.

(3) Service performed in a hospital, home or other institution by a patient or inmate thereof.

(4) Covered transportation service (as defined in Section 210(k) of the Social Security Act).

(5) Service (other than agricultural labor or service performed by a student) excluded from employment by any provisions of Section 210(a) of the Social Security Act, other than paragraph (7) of such section.

(6) Service performed by an individual as an employee serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency.

## II. Services Covered

This Plan and Agreement includes all services which constitute employment and are performed in the employ of the **Northern Virginia Transportation Authority** by employees thereof except:

### **No Exclusions Applicable**

## III. Administration of the Plan

The **Northern Virginia Transportation Authority** agrees and has heretofore authorized and directed the appropriate officers and employees to do and perform all things found necessary by the State Agency to the proper and efficient administration of the Plan, including but not limited to the maintenance of employment records relating to both services and salaries, required contributions by both the **Northern Virginia Transportation Authority** and its employees and other data required by the State Agency or the Commissioner of Social Security, to make such reports in such form and containing such information as the State Agency may from time to time require, and to comply with such provisions as the State Agency or the Commissioner of Social Security may from time to time find necessary to assure the correctness and verification of such reports.

## IV. Contributions

(a) The **Northern Virginia Transportation Authority** shall pay to the Internal Revenue Service, with respect to wages as defined in Section 51.1-700 of the Code of Virginia, as amended, and Section 3121(a) of the Internal Revenue Code, contributions equivalent to the sum of the taxes which would be imposed by Section 3101 and 3111 of the Internal Revenue Code if the services covered by this Plan and Agreement constituted employment as defined in Section 3121(b) of such Code. The **Northern Virginia Transportation Authority** agrees to insure the source and the payment of such contributions imposed by this Plan and Agreement and to specifically provide for the payment of such contributions in the **Northern Virginia Transportation Authority** budget for each and every year this Plan and Agreement is in place.

(b) The **Northern Virginia Transportation Authority** agrees that it shall impose upon each of its employees, as to services which are covered by this Plan and Agreement, a contribution with respect to wages, not exceeding the amount of the tax which would be imposed by Section 3101 of the Internal Revenue Code if such services constituted employment within the meaning of such Code, and to deduct the amount of such contribution from wages as and when paid. It is further understood that the contributions so collected shall be paid in partial discharge of the liability of the **Northern Virginia Transportation Authority**, but that failure to make such deduction shall not relieve the employee or the **Northern Virginia Transportation Authority** from liability therefore.

## V. Modification

The Plan and Agreement is irrevocable but may be modified, at the request of the **Northern Virginia Transportation Authority**, to include coverage groups or services in addition to those not included by this Plan. Such modification must be consistent with Title 51.1, Chapter 7 of the Code of Virginia, as amended, and the provisions of Section 218 of the Social Security Act.

## VI. Effective Date:

This Plan and Agreement shall be effective as of September 30, 2014.

This Plan and Agreement is entered and submitted by the **Northern Virginia Transportation Authority** on September 11, 2014

BY: ✓   
(Signed)

Martin Nohe, Chairman  
Northern Virginia Transportation Authority

WITNESS:

✓   
(Signed)

✓ Camela Speer, Clerk  
(Name and Title)

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**To Be Completed by the Commonwealth of Virginia State Social Security Administrator**

*The foregoing Plan and Agreement is approved and accepted.*

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
(Signed)

Robert P. Schultze, Director  
Virginia Retirement System  
Commonwealth of Virginia

WITNESS:

\_\_\_\_\_  
(Signed)

Barry C. Faison  
Chief financial Officer  
Virginia Retirement System  
Commonwealth of Virginia