

IC 5-10.1

**ARTICLE 10.1. SOCIAL SECURITY COVERAGE
FOR PUBLIC EMPLOYEES**

IC 5-10.1-1

Chapter 1. Definitions

IC 5-10.1-1-1

"Employee"

Sec. 1. "Employee" as used in this article includes:

- (1) an elected or appointed officer of the state and of a political subdivision;
- (2) a senior judge appointed under IC 33-24-3-7; and
- (3) a duly elected prosecuting attorney of a judicial circuit.

As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.40-1990, SEC.2; P.L.98-2004, SEC.66.

IC 5-10.1-1-2

"Employee tax" and "employee contribution"

Sec. 2. "Employee tax" and "employee contribution", as used in this article, means the tax imposed by section 3101 of the Internal Revenue Code.

As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.2-1987, SEC.10.

IC 5-10.1-1-3

"Employer contribution" and "matching contribution"

Sec. 3. "Employer contribution" and "matching contribution", as used in this article, means the tax imposed by section 3111 of the Internal Revenue Code.

As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.2-1987, SEC.11.

IC 5-10.1-1-4

"Federal Insurance Contributions Act"

Sec. 4. "Federal Insurance Contributions Act", as used in this article, means subchapters A and B of chapter 21 of the Internal Revenue Code.

As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.2-1987, SEC.12.

IC 5-10.1-1-5

"Federal administrator"

Sec. 5. Federal Administrator. "Federal administrator" as used in this article means the federal security administrator and includes the secretary of health, education, and welfare of the United States and any individual to whom the federal security administrator has delegated any of his functions under the Social Security Act with respect to coverage of employees of a state and its political subdivisions.

As added by Acts 1977, P.L.53, SEC.1.

IC 5-10.1-1-6

"Governing body"

Sec. 6. "Governing body" means the fiscal body of a county, city, town, or township, trustee, the township board, board of school commissioners, library board, or any board which by law is authorized to fix a rate of taxation on property of a political subdivision, or any other board which is empowered to administer the affairs of any department of, or associated with, a political subdivision, which department receives revenue independently of, or in addition to, funds obtained from taxation.

As added by Acts 1977, P.L.53, SEC.1. Amended by P.L.8-1987, SEC.9; P.L.8-1989, SEC.19.

IC 5-10.1-1-7

"Political subdivision"

Sec. 7. Political Subdivision. "Political subdivision" as used in this article means a county, city, town, township, political body corporate, political entity, local housing authority, public school corporation, public library, public utility of a county, city, town, or township whether the public utility is operated by the city or town or under the terms of a trusteeship for the benefit of the city or town, and a department of, or associated with, a county, city, town, or township, which department receives revenue independently of, or in addition to, funds obtained through taxation. A state agency or a judicial circuit may not be construed as a political subdivision.

As added by Acts 1977, P.L.53, SEC.1.

IC 5-10.1-1-8

"State agency"

Sec. 8. State Agency. "State agency" as used in this article means the public employees' retirement fund.

As added by Acts 1977, P.L.53, SEC.1.

IC 5-10.1-1-9

"Social Security Act"

Sec. 9. Social Security Act. "Social Security Act" as used in this article means the act of Congress approved August 14, 1935, chapter 531, 49 Stat. 620 (42 U.S.C. 301), as amended, and any rules or regulations issued pursuant to it.

As added by Acts 1977, P.L.53, SEC.1.

IC 5-10.1-1-10

"Agreement"

Sec. 10. Agreement. "Agreement" as used in this article means the federal-state agreement specified in chapter 2 of this article.

As added by Acts 1977, P.L.53, SEC.1.

IC 5-10.1-1-11

Gender; number

Sec. 11. Gender; Number. (a) When a masculine pronoun is used in this article, it refers to the masculine, feminine, or neuter, as appropriate.

(b) The singular form of any noun used in this article includes the plural, and the plural includes the singular, as appropriate.

As added by Acts 1977, P.L.53, SEC.1.