MANDATED MEDICARE TAX

All retirees and new employees, except for student employees, hired after March 31, 1986, are subject to Medicare Tax withholding regardless of their age. Medicare tax applies even if the employee is eligible to receive Medicare benefits while working.

All Contra Costa Community College District retirees returning to work qualify under the Medicare Tax law as new hires and meet the Medicare mandated tax deduction.

Historical Annotation: 2/15/05, 10/13/15