



THE ATTORNEY GENERAL OF TEXAS

AUSTIN 11, TEXAS

WILL WILSON
ATTORNEY GENERAL

July 29, 1957

Honorable John H. Winters
State Department of Public Welfare
Austin, Texas

Opinion No. WW-210

Re: Authorization of County Boards of School Trustees to provide social security coverage under Senate Bill No. 220, Acts of the 55th Legislature, Regular Session, and related questions.

Dear Mr. Winters:

Your request for an Opinion dated July 11, 1957, propounds the following questions for our consideration:

1. What shall be the source of the employers' matching contributions for county school personnel whose salaries or compensation are paid from either the county transportation fund or the county administration fund?

2. What shall be the source of the employers' matching contribution in connection with cooperative teacher units authorized by Section 1, subdivision (3) C of Article 2922-13 of Vernon's Civil Statutes?

The foregoing questions relate to the construction of Senate Bill No. 220, Acts of the 55th Legislature, Regular Session. Section 3 of said Bill provides in part as follows:

"The . . . employer's matching contributions, required by Federal regulations, shall be paid into the fund from which each person is paid his salary, . . . by the state or subdivision, as the case may be, which is required by law to pay the salary, . . . of such person. In those cases, . . . where the salary, . . . of a person comes from more than one source, each of said sources shall pay its pro-rata share of the employer's matching contribution. The administrative costs of the program shall be

pro-rated and paid in like manner. . . ."

The source of the moneys paid into the County Administration Fund is the State Available School Fund. Arts. 2700, 2701, 3888 and 2827a, V.C.S. From this Fund the salaries of various administrative personnel, including the salaries of the County Superintendent and his authorized assistants, are paid.

The source of moneys paid into the County Transportation Fund is the State Foundation School Fund. Art. 2922-15, Sec. 2, V.C.S. From this Fund the salaries and compensation of authorized personnel who maintain the county transportation system are paid. We think it clear that Section 3 of Senate Bill 220 requires that the State allocation of funds to both the County Administration Fund and the County Transportation Fund be increased in an amount sufficient to cover the employers' matching contribution for authorized employees whose salaries and compensation are paid from either of said funds and who have qualified for social security coverage pursuant to applicable federal regulations.

With respect to cooperative teacher units, authorized by Section 1, subdivision (3) C of Article 2922-13 of Vernon's Civil Statutes, the source of the funds necessary for the payment of the salaries or compensation of such personnel is the participating School Districts. Each District contributes a pro-rata share of the funds in accordance with a formula basis prescribed by the foregoing statutory provision. We think it immaterial that the original source of the funds contributed by a school district for such purposes may in part have been the Foundation School Fund of the State, for it is clear that the immediate source is the funds of the School District itself. The State in such cases merely assists the local school districts in meeting an obligation which belongs primarily to the School District.

It is the local school districts, and not the State, that make the pro-rata salary payments to the County Board of School Trustees. We conclude, therefore, that pursuant to Section 3 of Senate Bill 220, the participating school districts should each contribute its pro-rata share of the employers' matching contribution for cooperative personnel who have qualified for social security coverage under applicable federal regulations.

SUMMARY

1. Section 3 of Senate Bill 220, requires that the State allocation of funds to both the County Administration Fund and the County Transportation Fund be increased in an amount sufficient to cover the employers matching contribution for authorized employees whose compensation is paid from said allocations and who have qualified for social security coverage under applicable federal regulations.

2. The participating school districts should each contribute its pro-rata share of the employers' matching contribution for school cooperative personnel who have qualified for social security coverage under applicable federal regulations.

Very truly yours,

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Attorney General of Texas

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APPROVED:

OPINION COMMITTEE

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REVIEWED FOR THE ATTORNEY GENERAL

BY: Geo. P. Blackburn