# PROBATE COURT CONSOLIDATION AND SOCIAL SECURITY ISSUES

# NEW JUDGES INSTITUTE HANDOUT FOR NOVEMBER 5, 2010

Effective January 5, 2011, PA 09-114 (sHB 6385), An Act Concerning Probate Court Reforms and Establishing a Probate Redistricting Commission, establishes a new method of funding probate courts and compensating probate court judges and a process for consolidating and reorganizing the probate court system. As a result of this process, there are currently 54 probate courts: 23 courts which remain the same as they were prior to the consolidation and 31 new courts. Questions have arisen about social security coverage for these new courts.

#### I. Section 218 Agreements

When initially enacted in 1935, the Social Security Act (Act) did not include public employees as eligible for Social Security because of the Constitutional question regarding the power of the Federal government to tax State and local governments. Because many government employers did not have their own retirement systems, in 1950 the United State congress amended the Act to allow States to voluntarily enter into agreements with the Social Security Administration (SSA), on behalf of the Department of Health and Human Services. This permitted a State to provide Social Security coverage for its employees or employees of political subdivisions within the State. Each State designated an official to administer the agreement on behalf of the State. This official is referred to as the State Social Security Administrator. These agreements are often called "Section 218 Agreements" because they are authorized by Section 218 of the Act.

Under Section 218, states were allowed to enter into voluntary agreements with the federal government only if their employees were not covered by a public retirement system offered by the governmental entity. In 1954, the Social Security Act was expanded to allow coverage for state and local government employees who were members of a public retirement system if social security coverage was authorized by the state and approved through a voluntary referendum of the retirement system members.

**Key Dates.** Significant dates associated with State and local coverage are:

1. **1951.** States could voluntarily elect Social Security coverage for their public employees not covered under a public retirement system by entering into a Federal-State Agreement with SSA through their State Social Security Administrator. Beginning in 1955, employees under a public retirement system could also be covered under both Social Security and the public retirement system.

- 2. April 20, 1983. Prior to this date, States were permitted to terminate the coverage of any or all groups of employees listed in the State's agreement. Since April 20, 1983, coverage under Section 218 Agreement cannot be terminated (unless the entity is legally dissolved). Therefore, if a public employer is covered under a Section 218 agreement and later joins a public retirement system (that is not covered by a Section 218 Agreement), Social Security coverage under the agreement must continue.
- 3. April 1, 1986. All employees hired after March 31, 1986 are mandatorily covered for Medicare HI-only, unless specifically excluded by law. Employees covered by Social Security are covered by Medicare.
- 4. January 1, 1987. State Social Security Administrators were no longer responsible for collecting Social Security contributions from public employers in their states and no longer had liability for verifying and depositing the taxes owed by public employers. Since that date, public employers pay Federal Insurance Contributions Act (FICA) taxes directly to the Internal Revenue Service (IRS). FICA taxes include the Social Security and Medicare taxes imposed on employers and employees. Prior to 1987, SSA was responsible for ensuring that each State paid the correct amount of Social Security contributions for all employees covered by its Sections 218 Agreement. Additionally, State Social Security Administrators were responsible for ensuring that State/local government employers filed timely and accurate returns, and that the proper amounts of Social Security taxes were collected from public employers and paid to the Federal government.
- 5. July 2, 1991. As of July 2, 1991, state and local government employees generally must be covered either under an employer's retirement system (such as the Probate Judges and Employees Retirement System) or the federal benefit systems popularly known as "Social Security." Employees can also be covered under both. Thus, elected or appointed employees of the Connecticut probate courts who do not participate in the Probate Judges and Employees Retirement System and are not otherwise excluded from social security coverage (such as under a part time exclusion) should be covered under social security.

The State of Connecticut has a section 218 master agreement which was entered into with the Social Security Administration in 1952. The General Assembly designated the State Retirement Commission to administer the agreement and carry out the responsibilities.

#### II. Probate Court System

For purposes of Section 218 and Social Security coverage, each Probate Court district is considered a separate political subdivision. Each Probate Court district makes (or made) separate application for coverage. A Probate Court district agreement under Section 218 may be designed to cover either:

- Elected position; or
- All positions in the court; or
- Only appointive positions; or
- Only such positions in which services are normally required for 20 or more hours per week.

In short, there are generally three classes of positions that could be covered by social security in a probate court district: (1) the elected position; (2) full time positions; and (3) part time positions. It is the *position* rather than the individual that governs with regard to coverage. The Retirement Services Division encourages social security coverage for all classes of positions.

An important note about "part time" service is appropriate at this time. "Part time" refers to services performed by an employee or officer in a position or office which does not ordinarily require actual performance of duty for at least 20 hours in each week. The amount of work produced is not determinative of whether an individual is occupying a part-time or a full-time position. The exclusion of part-time services applies to positions within a coverage group and not to a particular employee occupying a position.

If a position was established on a full-time basis, but an individual occupying the position worked only part time, the exclusion would not be applicable. If a position was in fact established on less then a full-time basis, it would be immaterial whether an individual employee in the position actually performed full-time services.

In order for a probate court judge (an elected official) to have social security coverage for probate court service <u>both</u> the probate court district and the elective position with said district must be included in the State of CT's agreement with the federal government executed pursuant to section 218 of the Social Security Act.

Prior to the Consolidation, there were 117 Probate Court districts in the State of CT-approximately 80% of them has a Section 218 Agreement; however, some Agreements do not include the judge and others do not include part time individuals.

# III. Probate Court Consolidation and the Effect on Social Security Coverage

For purposes of this handout and potential social security coverage and referendums, there are three "classes" of courts a result of PA 09-114.

# 1. No Change in the Probate Court District All Classes Covered by Social Security

It is first important to note that once a class of positions is covered by Social Security – coverage cannot be revoked. Therefore as these positions will always be covered by social security, *no modifications to social security are possible*.

Court	Covered by Social Security			
	Judge	<b>Full-time</b>	Part-time	
Berlin-New Britain	Yes	Yes	Yes	
Bridgeport	Yes	Yes	Yes	
Danbury	Yes	Yes	Yes	
Hartford	Yes	Yes	Yes	
Meriden	Yes	Yes	Yes	
Newington	Yes	Yes	Yes	
New London	Yes	Yes	Yes	
Waterbury	Yes	Yes	Yes	
West Hartford	Yes	Yes	Yes	

Once again, the probate courts listed above have social security coverage for all positions (elected officials, full-time and part time employees) and as these positions *will always be* covered by social security no modifications are possible.

# 2. No Change in the Probate Court District Not All Classes Covered by Social Security

Other probate courts such as East Hartford have coverage for all positions except for the judge while others such as West Haven only have coverage for full time positions – the judge and part time employees are not covered by Social Security. Positions (or classes of positions) that are not covered by social security can seek modification of the Section 218 Agreement to provide coverage.

	Covered by Social Security			
Court	Judge	Full-time	Part-time	
East Hartford	No	Yes	Yes	
Ellington-Vernon	No	Yes	No	
Fairfield	Yes	Yes	No	
Greenwich	Yes	Yes	No	
Middletown	No	Yes	No	
New Haven	Yes	Yes	No	
Norwalk	No	Yes	No	
Shelton	No	Yes	No	
Stamford	Yes	Yes	No	
Stratford	No	Yes	No	
Trumbull	No	Yes	No	
Wallingford	Yes	Yes	No	
West Haven	No	Yes	No	
Westport	Yes	Yes	No	

Using West Haven as an example, currently West Haven only has social security coverage for full time positions – the judge and part time employees are not covered by

Social Security. If part time employees wished to be covered, the current Section 218 Agreement would have to be modified. The Retirement Services Division urges social security coverage for all positions.

The same general procedures as outlined further in this handout are followed when a court seeks a modification to extend the coverage to additional positions of employees. Social security coverage will remain the same until, and unless, the court seeks a formal modification of coverage.

#### 3. The 31 New Consolidated-Redistricted Courts

A new court resulting from the redistricting plan is generally comprised of two or more formerly independent courts. Prior to January 5, 2011, some of these courts were covered by social security and some were not. For example, seven probate courts currently serve the towns of Ashford, Brooklyn, Canterbury, Killingly, Plainfield, Pomfret, Putnam, Sterling, Thompson and Woodstock. Brooklyn, Killingly, Thompson and Woodstock are covered under Section 218 Agreements (that is, they have social security coverage). Ashford, Eastford, Plainfield, Pomfret and Putnam are <u>not</u> covered (that is, the employees in these courts are currently not covered by social security).

Under the redistricting – two new courts (#26 and #27) were created from these formerly independent courts. Each of these new courts is likely to have both [formerly] covered and non-covered full time employees. The question is what would happen to social security coverage for former Thompson, Union, Woodstock and Brooklyn probate employees who work in or for new court – or – conversely – what would happen to former Ashford, Eastford, Pomfret and Putnam employees who currently are not covered and who may work side by side employees who were formerly covered?

The answer is simple: past coverage designations do not matter as each new court has the opportunity to request a referendum concerning social security coverage. A referendum for implementing coverage <u>must be</u> undertaken if the entity wants Social Security coverage. Because there will be a mixture of employees who had coverage and those who did not, a *divided vote referendum* will be conducted on a court by court basis.

#### IV. An Overview of Social Security and the Referendum Vote

With regard to a divided vote referendum, by way of explanation, Connecticut was (is) one of twenty-one special states specifically referenced in and permitted by the Social Security Act to conduct an *alternate* type of referendum which allows the division of a retirement system into two coverage groups or parts--one with, and one without Social Security coverage. Under this type of referendum, all new probate court participants must be given the opportunity to be covered by Social Security, and the probate court divided into two parts as a result of that referendum, consisting of those not desiring and opting out of Social Security coverage (Part A), and those who do wish to be covered by Social Security (Part B).

The Probate Court system is known as a "deemed retirement system" where Social Security coverage is provided on an entity-by-entity (court by court) basis and each new Probate Court will need to request Retirement Services hold a referendum for that court.

Therefore, upon request by the Probate Court, the Retirement Services Division will hold a divided vote referendum for the new Probate Court. The referendum can only be undertaken as a result of a formal request by the new probate court under authority of the Governor. Those individuals that vote "Yes" during the vote will have social security coverage and those that vote "No" will not: however all subsequent **new** hires will have social security coverage. Any individual who votes "No" and later moves or transfers to a new court will be considered a new hire and have the appropriate social security coverage at the new court.

#### By way of examples:

- (1) Sally Smith works as a full time clerk for new court #26 and votes "no" for social security coverage during the divided referendum held for the new court. Sally will not be covered by social security during the time she works for new court #26. However, several years later she goes to work for probate court #27 that did elect coverage for full time positions. At that time Sally will be treated as a new hire and is required to be covered by social security.
- (2) Sally Smith works as a full time clerk for new court #26 and votes "no" for social security coverage during the divided referendum held for the new court. Sally will not be covered by social security during the time she works for new court #26. Several years later she goes to work for probate court #27 in a part time position that was excluded from coverage. Although a new hire, Sally is going into a position that has been excluded from coverage and thus will not be covered by social security.
- (3) Sally Smith works as a full time clerk for new court #26 and votes "yes" for social security coverage during the divided referendum held for the new court. Sally will be covered by social security during the time she works for new court #26. Several years later she goes to work for probate court #27 in a part time position that was excluded from coverage. Although a new hire Sally is going into a position that has been excluded from coverage and thus will not be covered by social security.

An employee who works for one probate court but then considers employment with another probate court needs to be cognizant of these social security coverage issues.

#### V. The Referendum Process

The process for conducting a referendum is long and time-consuming and cannot be started prior to January 5, 2011 as the new courts have not [officially] come into

existence prior to that date. Probate Courts should estimate a time frame of six months to one year from the date of the Step 3 noted below. With regard to social security coverage:

- a. Social security coverage can begin effective January 5, 2011 and appropriate payroll deductions taken for all employees from that date. Questions on this should be referred to Probate Administration.
- b. If an elected official or individual, or a class of positions, later decides not to be covered by social security, the official or individual can seek retroactive reimbursement from the IRS with regard to such deductions.

An <u>overview</u> of the "basic" steps in the process the probate court (not probate court administration) is as follows:

### **Step 1 Discussion with Retirement Services Division**

The judge is urged to email Jeffrey Bieber, State Social Security Administrator, at <u>jeff.bieber@po.state.ct.us</u> or to call him at 860-702-3524 to talk about social security coverage and the referendum process.

### Step 2 Discussion with Probate Court Staff

Prior to requesting a referendum, Judges are urged to hold a meeting with all staff to discuss the issue of social security coverage. There are two considerations with regard to a referendum: (a) class of positions and (b) the individual (current employee). There are three "classes" of positions the new entity must consider with regard to coverage:

- 1) Judge (elected official)
- (2) Full time employees
- (3) Part time employees

The probate court can elect to have coverage for one group or class of positions or can elect coverage for all three. For example, probate courts such as East Hartford have coverage for all positions *except* for the judge while others such as West Haven only have coverage for full time positions – the judge and part time employees are not covered by Social Security. It is important to note that once a class of positions in a new probate court is covered by social security (i.e. full time employees are covered) – that coverage cannot be changed: that class of positions will always be covered by social security. The Retirement Services Division urges social security coverage for all positions.

The second issue is the individual. Because it is likely that each court will have a mixture of employees who have coverage and those who do not, as noted earlier a *divided vote referendum* will be conducted on a court by court basis. How does this "dovetail" with a class of positions? Assume that the court wishes that all full time positions be covered by

social security but there will be a part time exclusion. By way of example, assume the new court has a total of five full time positions and as a result of the referendum 3 full time employees wish coverage and 2 do not wish coverage for themselves as they did not previously have coverage.

The *class of positions* (full time employees) will be considered covered by social security: assume part time employees will not be covered as the referendum sought the exclusion for those positions. The two clerks who voted "no" will <u>not</u> be covered by social security *as long as they work for that court*. One of the two clerks leave and a replacement is hired. The new hire (and all new full time employees) will be covered by social security because the position is covered. The new hire will be covered even if he or she were not covered in another court. All part time employees will be excluded from social security coverage.

The Judge needs to talk to probate court staff to determine the type of coverage desired for the positions.

### Step 3 Initial Notification - with Retirement Services Division

After discussions with probate court staff, the judge then writes a short letter to Jeffrey Bieber, State Social Security Administrator, concerning social security coverage. Mr. Bieber will send a formal acknowledgement back to the Probate Court. (See Sample, pp. 12-13)

#### **Step 4** Forward an application to the Retirement Commission.

To enroll in the social security system for the benefit of individuals who participate in the Probate Judges and Employees Retirement System, a probate district, *through its judge of probate*, makes application to the Retirement Commission through this office. (*See* Sample, p. 14)

#### Step 5 Governor's Letter

Since the employees for whom social security coverage would be extended are presently covered by a retirement system, under federal and State laws such employees must be given an opportunity in referendum by written ballot to accept or reject social security coverage for the group or individually. *After* the Judge receive the acknowledgement from the State's Social Security Coordinator, the Judge needs to formally request the Governor of the State of Connecticut to authorize a referendum. (*See* Sample, p. 15).

#### Step 6 Notify This Office When Authority Has Been Granted.

Traditionally the probate court has been sent a letter by the Governor in essence "granting" such authority. If such "authority" has not been received within a calendar month, the probate court should follow up with the Governor's Office. The probate court

should send a copy of the authority upon its receipt to this office. Please do not assume that this office will receive a copy of the authorization.

When this office receives a copy of the Governor's Authorization, we will contact the Probate Court to make arrangements to conduct the referendum.

# Step 7 The Referendum and Employee Election

This office will work with you with regard to the referendum. Each affected individual employed at the time of a district's application must be given the option of accepting or rejecting social security coverage by a written election.

The law requires a <u>minimum period of 90 days</u> between the date the employees are notified of the election and the date on which it is held. Ballots will be issued to judges and/or employees as appropriate.

### Step 8 Approval

After the referendum has been conducted, certain procedural steps need to be undertaken by this office. When the entire process of application, referendum, Retirement Commission approval and execution of an Agreement has been completed, the Commission requests the Social Security Administration (SSA) to add the district to the State's section 218 master agreement. SSA, in turn, advises the State of its consent to such addition and notifies IRS to furnish appropriate reporting information

# Step 9 Sign the Formal Agreement Extending Coverage

This document will be furnished upon completion of the referendum process and Retirement Commission approval of the application for coverage. After the probate court has signed and returned the agreement, it will be examined by the Attorney General and forwarded to the Social Security Administration for execution.

# VI. The Windfall Elimination Provision and Government Offset Provisions of Social Security and its Effect on Non-Covered Probate Court Members

Probate court judges and employees who are currently not covered by social security and are contemplating such coverage need to review certain provisions of Social Security that might affect them should they decide to elect coverage. Additionally, these judges and employees may still be eligible for Social Security benefits through their spouses' or their own earnings from other covered employment or may be eligible for Social Security benefits through their spouses' or their own earnings from other covered employment.

Government Pension Offset. If a Probate Court member receives a pension from a government job in which s/he did not pay Social Security taxes, some or all of the member's Social Security spouse's, widow's or widower's benefit may be offset due to

receipt of that pension. This offset is referred to as the Government Pension Offset, or GPO.

The GPO will reduce the amount of the member's Social Security spouse's, widow's or widower's benefits by two-thirds of the amount of your government pension. For example, if the member receives a monthly civil service pension of \$600, two-thirds of that, or \$400, must be used to offset the Social Security spouse's, widow's or widower's benefits. If the person is eligible for a \$500 spouse's benefit, the person will receive \$100 per month from Social Security (\$500 - \$400 = \$100).

If a non-covered Probate employee transfers into a position covered by social security, there is a period of time after which GPO (Government Pension Offset-affecting spousal, divorced spouse benefits) is no longer in effect. One of the exceptions to GPO is if the state or local employee's government pension (GPO) is based on a job where they were paying Social Security taxes during the last five years of employment and their last date of employment is July1, 2004 or later. The following Fact Sheet describes GPO and the exclusions. http://www.ssa.gov/pubs/10007.html

If the state or local employee's covered work begins January 2011, then you must count forward to determine the five year duration.

Windfall Elimination Provision (WEP). This law affects the way retirement or disability benefits are figured if the individual receives a pension from work not covered by Social Security. The Social Security Amendments of 1983 include a provision that greatly reduces the Social Security benefit of a retired or disabled worker who also receives a government annuity based on his or her own earnings. WEP was enacted as a result of the Social Security Amendments of 1983 and primarily affects a Probate Court member if: (1) s/he earned a pension in any job where s/he did not pay Social Security taxes and (2) also worked in other jobs long enough to qualify for a Social Security benefit.

WEP adversely affects the social security benefit - sometimes reducing it as much as 50%. The Windfall Elimination Provision applies when:

- The member reached 62 after 1985; or
- The member became disabled after 1985; and
- The member first became eligible for a monthly pension based on work where s/he did not pay Social Security taxes after 1985. "Eligible" means the member satisfied **all** prerequisites (age/service) for a benefit: however the benefit could be a reduced early retirement benefit if applicable.
- The Windfall Elimination Provision does not apply to survivors benefits and has other exclusions.

Neither the Retirement Services Division nor the Probate Court can answer questions on how Social Security may ultimately affect a pension - questions on these issues **must** be referred to Social Security. WEP most likely applies to all "non-covered" Probate Court members who were not entitled to a probate court pension prior to January 1, 1986.

However, WEP may not apply if a non-covered employee was entitled to a Probate Court pension prior to January 1, 1986.

Thus, if you are a long time probate court employee (i.e. hired before 1986) you should contact the Division's Miscellaneous Retirement Systems Unit at 860-702-3508 to determine if you were entitled to receive a retirement benefit under the probate court retirement system prior to January 1, 1986. If so, you *may* be exempt from WEP and may be entitled to collect a full Social Security benefit. It is very important to note that the Social Security Administration (SSA) - not the Retirement Services Division or the Probate Court - will make the final decision with regard to exemption and whether the member's social security benefits are exempted from WEP.

In sum, both WEP and GPO apply unless an exception is met. For non-covered members who transfer into a covered position, their position will be covered by both social security and PJERS. To apply WEP and GPO correctly SSA would look at the years covered by the public pension only. There are a few exclusions to WEP as noted earlier in this section.

SSA provides many of its program operational manual sections online. The example in section RS 00605.370C2 shows an individual who worked under the public retirement. Most of the years were covered under the public plan while a few were covered by both the public plan and social security (218 agreement). SSA excluded the years covered by social security and the public plan when applying WEP. The Fact Sheets, "Your Retirement Benefit: How it is Figured" <a href="http://www.ssa.gov/pubs/10070.html">http://www.ssa.gov/pubs/10070.html</a> and "Windfall Elimination Provision" <a href="http://www.ssa.gov/pubs/10045.html">http://www.ssa.gov/pubs/10045.html</a> are online as well. The WEP section offers a "Retirement Planner" to help calculate the WEP offset. <a href="http://www.ssa.gov/retire2/wep-chart.htm">http://www.ssa.gov/retire2/wep-chart.htm</a>.

PJERS Website: Social Security - WEP and GPO (Power Point Overview)

#### SAMPLE ACKNOWLEDGEMENT

STATE EMPLOYEES
RETIREMENT COMMISSION

MEDICAL EXAMINING BOARD For DISABILITY RETIREMENT



55 ELM STREET HARTORD, CONNECTICUT 06106-1775 Telephone (860) 702-3480 Facsimile (860) 702-3489

# STATE OF CONNECTICUT RETIREMENT SERVICES DIVISION OFFICE OF THE STATE COMPTROLLER

January 29, 2011

The Honorable Atticus Finch Nutmeg Probate Court P.O. Box 356 Nutmeg, CT 06106-1775

Dear Judge Finch:

We are writing in response to your January 22, 2011 letter concerning social security coverage for the Nutmeg Probate Court.

The State of Connecticut has an agreement with the federal government by means of which certain municipal employees may be covered for social security. However, each employer must separately elect to be included in the State's agreement.

An application form is enclosed. The judge of probate must act on the following matters:

- 1. Effective date of coverage. It is our understanding that you wish coverage to be effective January 5, 2011.
- 2. Optional exclusions. It is our understanding that you want the elective [Judge] exclusion.
- 3. Designation of title of individual who will be responsible for deducting contributions, filing reports and making payments.

Please sign and forward the application to the State Employees Retirement Commission (in care of this office) for approval. An agreement will then be furnished for the signature of the judge of probate.

If any of the employees for whom social security coverage would be extended are presently covered by a retirement system, under federal and State laws such employees must be given an opportunity in referendum by written ballot to accept or reject social security coverage for the group or individually.

#### SAMPLE ACKNOWLEDGEMENT

Nutmeg Probate Court January 29, 2011

Enclosed is a draft of a request to the Governor to authorize a referendum as described above. When such authorization has been granted, upon notification to this agency, we will contact the court to arrange the date on which it will be held.

Any questions you have concerning this matter may be directed to the undersigned at (860) 702-3524.

Very truly yours,

STATE EMPLOYEES RETIREMENT COMMISSIION NEW COMPTROLLER, SECRETARY EX OFFICIO

BY:

Jeffrey G. Bieber State Social Security Administrator

Enclosures cc: Probate Administration Agreement File PJERS

#### SAMPLE APPLICATION

### STATE RETIREMENT COMMISSION 55 ELM STREET HARTFORD, CONNECTICUT

# APPLICATION OF THE PROBATE DISTRICT OF NUTMEG TO APPLY AND PARTICIPATE IN THE OLD AGE, SURVIVORS, DISABILITY AND HEALTH INSURANCE SYSTEM.

The undersigned, the Judge of Probate of the Probate District of Nutmeg hereby applies for membership in the Old Age, Survivors, Disability and Health Insurance System in accordance with Sections 7-452 – 7-459 inclusive of the General Statutes, as amended, and Section 218 of the Social Security Act, as amended, for all the employees of the Probate District of Nutmeg, including [classes of positions] and ineligibles to The Connecticut Probate Judges and Employees Retirement System, with the exception of: [exceptions] and the employees excluded by Section 7-454 of the said General Statutes, as amended, and Section 218 of the Social Security Act.

Effective Date of Coverage: January 5, 2011

The undersigned will execute on behalf and in the name of the Probate District of Nutmeg any and all agreements with the State Retirement Commission for the aforesaid purpose, in accordance with and subject to the provisions of Sections 7-452 – 7-459 of said General Statutes as amended and subject to the regulations promulgated by the State Retirement Commission pursuant thereto.

The **Probate Court Administration** will make deductions from the wages of the employees participating in the aforesaid Old Age, Survivors, Disability and Health Insurance System as required by Section 7-456 of said General Statutes, and will forward the amount thereof together with the contributions of Nutmeg Probate District in manner and form prescribed by the said regulations.

,/			 
Judge of Probate o	f the Probate Distri	ict of Nutmeg	

#### SAMPLE REQUEST TO GOVERNOR

STATE OF CONNECTICUT COURT OF PROBATE DISTRICT OF NUTMEG HON. ATTICUS FINCH PO BOX 356 NUTMEG, CT 06106-1775 860-555-5555

February 6, 2011

Governor Adam Lincoln State of Connecticut State Capitol Building Hartford, Ct 06106

Dear Governor Lincoln:

The Nutmeg Probate district has applied to the State Employees' Retirement Commission for approval of its application for membership in the federal Old Age and Survivors Insurance System under Title II of the Social Security Act, in accordance with Sections 7-452 to 7-459 inclusive of the General statutes, as amended, and Section 218 of the Social Security Act.

Approval of the application would extend social security coverage to employees who are currently covered by the Connecticut Probate Judges and Employees Retirement System.

I hereby request you, as Governor, to authorize a referendum among the employees of the Nutmeg Probate District, by written ballot, to accept or reject Social Security coverage, as required by the Connecticut General Statutes Section 7-455 and Section 218(d)(3) of the Social Security Act.

Thank you in advance for your cooperation and prompt attention to this matter.

Sincerely,

Atticus Finch Judge of Probate

cc: Jeffrey G. Bieber

State Social Security Administrator