

SOCIAL SECURITY:  
OFFICIAL COURT  
REPORTER:

The County Treasurer should deduct  
social security contributions when  
he pays the official court reporter.

November 20, 1951

11-21-51

Honorable W. H. Pinnell  
Prosecuting Attorney of  
Barry County  
Cassville, Missouri



Dear Sir:

Reference is made to your recent request for an official  
opinion of this department, which request reads as follows:

"The County Clerk asked that I write you  
to determine who has the power and the duty  
to withhold social security from the official  
court reporter. There is one court reporter  
for four counties in this circuit and she is  
paid proportionate amounts by each of the  
counties. Under the order of the County  
Court of this county it is the duty of the  
County Clerk to collect and make reports under  
the social security program. However the  
official court reporter is paid by the Cir-  
cuit Clerk through a voucher and the voucher  
is presented to the County Treasurer. What  
we would like to know is whether the Circuit  
Clerk, in the light of the County Court order  
as to whom shall handle the social security  
program, has power or the authority to withhold  
the amount for social security or whether the  
County Treasurer should deduct the amount for  
social security when he honors and pays the  
voucher."

In a recent opinion rendered by this department to the  
Honorable Elmer L. Pigg, State Comptroller and Director of the

Honorable W. H. Pinnell

Budget, it was stated that a county which has accepted the provisions of Senate Committee Substitute For Senate Bill No. 3, must include the amount of compensation which it pays to the official court reporter along with all other officers and employees even though all of the counties in the circuit for which the reporter acts have not elected to accept the provisions of the Senate Bill.

The compensation of a court reporter is fixed by Section 485.060, RSMo 1949, which provides in part as follows:

"1. Court reporter shall receive salary as follows:

"(1) In judicial circuits which now have and such as may hereafter have a population of sixty thousand or more, an annual salary of three thousand five hundred dollars, payable in equal monthly installments out of the city or county treasury on the certification of the judge of the court in whose division such court reporter is employed; \* \* \*."

(Underscoring ours.)

We assume that under the facts that you have presented, the circuit clerk acts for and on behalf of the circuit judge in presenting the voucher or certification to the county treasurer as required by this section. The administration of the plan and agreement submitted to the state agency is carried out by the proper county officials. The circuit judge would have no power or authority to make deductions under the social security program nor would the circuit clerk acting in his behalf.

Although Senate Bill No. 3, does not specifically state which official shall make the deductions required on county officials and employees, we are of the opinion that the county treasurer would be the proper authority to deduct the official court reporter's contributions imposed by Senate Bill No. 3, when he honors and pays the voucher.

#### CONCLUSION

Therefore it is the opinion of this department that the county treasurer would be the proper authority to deduct employees'

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contributions from the compensation of the official court reporter when he pays such reporter upon certification of the circuit judge.

Respectfully submitted,

D. D. GUFFEY  
Assistant Attorney General

APPROVED:

A handwritten signature in cursive script, appearing to read 'J. E. Taylor', written over a horizontal line.

J. E. TAYLOR  
Attorney General

DDG:hr