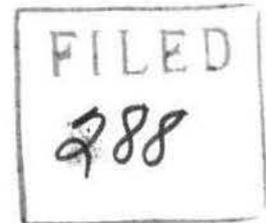


SOCIAL SECURITY: 1. The county is liable for payment of the  
COUNTY ASSESSORS: tax on wages paid by the county to its Col-  
COUNTY COLLECTORS: lector, his deputy and clerical employees,  
without limitation except as contained in  
the Social Security Act. Payment by the Collector of wages to deputy  
and clerical personnel from the amount the Collector is authorized to  
retain for deputy and clerical hire under Section 52.280, House Bill  
No. 399, 75th General Assembly, is payment by the county insofar as  
social security is concerned. 2. The county is liable for payment  
of tax on wages paid by the county to clerical and stenographic as-  
sistants of a third class county assessor.

OPINION NO. 288

April 29, 1970

Honorable Allen S. Parish  
Prosecuting Attorney  
Saline County Court House  
Marshall, Missouri 65340



Dear Mr. Parish:

This official opinion is rendered pursuant to the request con-  
tained in your letter wherein the following questions are raised:

"1. The Saline County Collector presently earns commissions based on subsection (14) of Section 52.260, V.A.M.S. Section 52.280 V.A.M.S. Pocket Part, permits collectors to retain 70% of commissions and fees for the payment of deputy and clerical hire. The question is, who should pay the O.A.S.I. for the Collector and his deputy and clerical hire, the Collector or the County, and to what percentage limit of the Collector's commissions and fees, if there is a limitation?

"2. The Saline County Assessor has appointed clerical and stenographic assistants. Under Section 53.095, V.A.M.S., should the County (a class 3 county) pay O.A.S.I. on such assistants only up to \$1200.00 per year or is the County authorized to pay a larger amount of O.A.S.I.?"

A prior opinion of this office, i.e., Attorney General Opinion No. 99, issued May 24, 1956, to James E. Woodfill, a copy of which is enclosed herewith, reached the conclusion that:

"Deputies and assistants to recorder of deeds, third class township organization counties, who are appointed and paid compensation under provisions of Sec. 59.250, Laws of Mo.1953, p.372, are 'county employees' within the meaning of Old Age and Survivors Insurance Law, Ch.105, RSMo Cum. Supp.1955 and Federal Social Security Laws, if county has sufficiently complied therewith to have employees covered. In such event, counties are liable for employers' portion of tax required by Sec. 3111, Subchapter (b), Federal Insurance Contributions Act."

We believe that the views expressed in this opinion are applicable to the present inquiry and that the Collector, his deputy and clerical help and the clerical and stenographic assistants of the Assessor are county employees. Under these circumstances the county is liable for payment of the employer's portion of the tax on wages paid to these employees.

Furthermore, it is our view that the county would be liable for the payment of the employer's share of the tax on all wages paid these employees by the county.

#### CONCLUSION

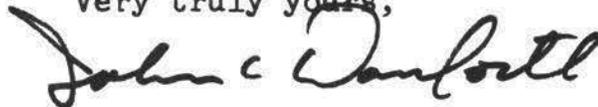
It is therefore the opinion of this office that:

1. The county is liable for payment of the tax on wages paid by the county to its Collector, his deputy and clerical employees, without limitation except as contained in the Social Security Act. Payment by the Collector of wages to deputy and clerical personnel from the amount the Collector is authorized to retain for deputy and clerical hire under Section 52.280, House Bill No. 399, 75th General Assembly, is payment by the county insofar as social security is concerned.

2. The county is liable for payment of tax on wages paid by the county to clerical and stenographic assistants of a third class county assessor.

The foregoing opinion, which I hereby approve, was prepared by my assistant, John E. Park.

Very truly yours,



JOHN C. DANFORTH  
Attorney General

Encls:  
OP.No.99-Woodfill-1956