

Student Employment - FICA Facts!

Enrollment Status

- ⇒ Undergrad students are EXEMPT from FICA if they are enrolled for 6 credit hours (Fall/Spring) and 3 credit hours (Summer I/II).
- ⇒ Grad students are EXEMPT from FICA if they are enrolled for 3 credit hours (Fall/Spring) and 2 credit hours (Summer I/II).
- ⇒ International students on F-1 visas are exempt from FICA for up to five years.
- ⇒ During the summer sessions, you may keep non-enrolled students in the student position (you do not need to put non-enrolled students on a Temp appointment).

FICA & Multiple Jobs

- ⇒ A student holding a faculty/staff job is not eligible for the Student FICA exemption. If a student holds both a Faculty/Staff position (temporary or otherwise) and a student job, then FICA will be charged to ALL positions and departments regardless of enrollment status.

Example: A Graduate Asst in HPER (student job) also takes a Part-Time Instructor (I90, faculty job) position in EUP. Wages of a part-time instructor are SUBJECT to FICA since it is a Faculty/Staff position. Therefore, FICA is charged on both jobs (EUP AND HPER), even though the HPER position is a student job.

FICA Flag Flip

- ⇒ The FICA audit program is run at the beginning of each payroll period.
- ⇒ Changes that occur mid-pay period will be corrected in the following payroll.
- ⇒ Under (or Non) enrolled students will automatically be switched to SUBJECT (e.g. must pay FICA tax) once the FICA audit is applied to payroll.
- ⇒ IF a student position remains OPEN on the student payroll (e.g. not terminated) during the summer, and the student is NOT enrolled, the FICA flag will be switched to SUBJECT on the student record during the summer (even if the student is not working)
HOWEVER ☺
- ⇒ For pay periods that either include 2 semesters/sessions or pay periods that fall entirely in between two semesters/sessions, both the previous semester/session and the new semester/session will be reviewed for enrollment levels. The semester/session that has the most favorable impact to the student will be used in determining his/her exemption.

Student Responsibilities

- ⇒ It is the employee's responsibility to notify Payroll if they are eligible for a Visa tax exemption.
- ⇒ Refunds for FICA taxes already withheld will be the responsibility of the employee. Information can be found on page 49 of IRS publication 519 (available at www.irs.gov).

Questions?

Payroll: 387-2935

HR Services: 387-3620

or send email to hr-hris@wmich.edu



Detailed information on FICA can be found on the Payroll Web site at:
<http://www.wmich.edu/payroll/fica.html>