Student Assistant FICA Exemption Questionnaire

Name ________________________________  UH ID ________________

Please answer the following questions for the next academic term until instructed to “Stop”. Turn in this form to your supervisor.

1. Academic Term:  Fall _____  Spring _____  Summer _____
   If Summer option is selected, please indicate which session(s) you will be attending (check all that apply):
   Both _____  Neither _____  Summer I _____  Summer II _____
   Cross term ____ , indicate dates _____ to _____

2. Will you be a non-resident alien attending the University of Hawai‘i on an F-1, J-1, M-1, or Q-1 visa performing services in accordance with the primary purpose of the visa’s issuance?
   Yes [Stop] (“N”)  No [Continue]

3. Will you be a classified student in a University of Hawai‘i degree or officially recognized certificate granting program?
   Yes [Continue]  No [Stop] (“K”)

4. Will you be enrolled for at least a half time course load?
   Yes [Stop] (“N”)  No [Continue]

5. If not, are you graduating?
   Yes [Stop] (“N”)  No [Stop] (“K”)

I certify that the above answers are correct and that I will notify my supervisor immediately if my status should change in any way.

__________________________________________  __________________________
Student’s Signature                     Date
FICA Flowchart

FICA Tax Assessment on Student Assistants / Graduate Assistants

1. Is student a career employee, medical resident, or medical intern?
   - Yes
   - No

2. Is the student employee a nonresident alien on a F-1, J-1, M-1, or Q-1 status performing services in accordance with the primary purpose of the visa's issuance?
   - Yes
   - No

3. Is the student employee enrolled at least halftime?
   - Yes
   - No

4. Is employment during spring or fall semester?
   - Yes
   - No

5. Is student enrolled at least halftime in each summer session?
   - Yes
   - No

6. Will the next academic term start within 5 weeks?
   - Yes
   - No

7. Is student employee in his or her last semester?
   - Yes
   - No

9. Wages exempt from FICA tax.*

3a (Manoa Only) Is the student a classified student in a degree or officially recognized certificate granting program?
   - Yes
   - No

8. Wages subject to PTS Deferred Comp Retirement Plan

*NOTE: If a student employee qualifies for FICA exemption and his or her academic term falls within a payroll period, the remainder in the payroll period is exempt from FICA tax also.
Title: FICA Flowchart, FICA Tax Assessment on Student Assistants / Graduate Assistants

Top of chart begins Q1: “Is student a career employee, medical resident, or medical intern?”
1. If “Yes” to career/medical employee, then “Wages subject to PTS Deferred Comp. Retirement Plan.”
2. If “No” to career/medical employee then, Q2: “Is the student employee a nonresident alien on a F-1, J-1, M-1, or Q-1 status performing services in accordance with the primary purpose of the visa’s issuance?”
   a. If “Yes” to nonresident alien, then “Wages subject to PTS Deferred Comp. Retirement Plan.”
   b. If “No” to nonresident alien, then Q3: “(Mānoa Only) Is the student a classified student in a degree or officially recognized certificate granting program?”
      i. If not Mānoa, or “Yes” to classified student, then Q4: “Is the student employee enrolled at least halftime?”
         1. If “Yes” to half-time, then Q5: “Is employment during spring or fall semester?”
            a. If “Yes” to spring or fall, then “Wages exempt from FICA tax.”
            b. If “No” to spring or fall, then Q6: “Is the student enrolled at least halftime in each summer session?”
               i. If “Yes,” then “Wages exempt from FICA tax.”
               ii. If “No,” then Q7: “Will the next academic term start within 5 weeks?”
                  1. If “Yes,” then “Wages exempt from FICA tax.”
                  2. If “No,” then “Wages subject to PTS Deferred Comp. Retirement Plan.”
         2. If “No” to half-time, then Q8: “Is the employee in his or her last semester?”
            a. If “Yes,” then “Wages exempt from FICA tax.”
            b. If “No,” then “Wages subject to PTS Deferred Comp. Retirement Plan.”
      ii. If “No” to classified student, then Q8: “Is the employee in his or her last semester?”
         1. If “Yes” then “Wages exempt from FICA tax.”
         2. If “No” then “Wages subject to PTS Deferred Comp. Retirement Plan.”