

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”)

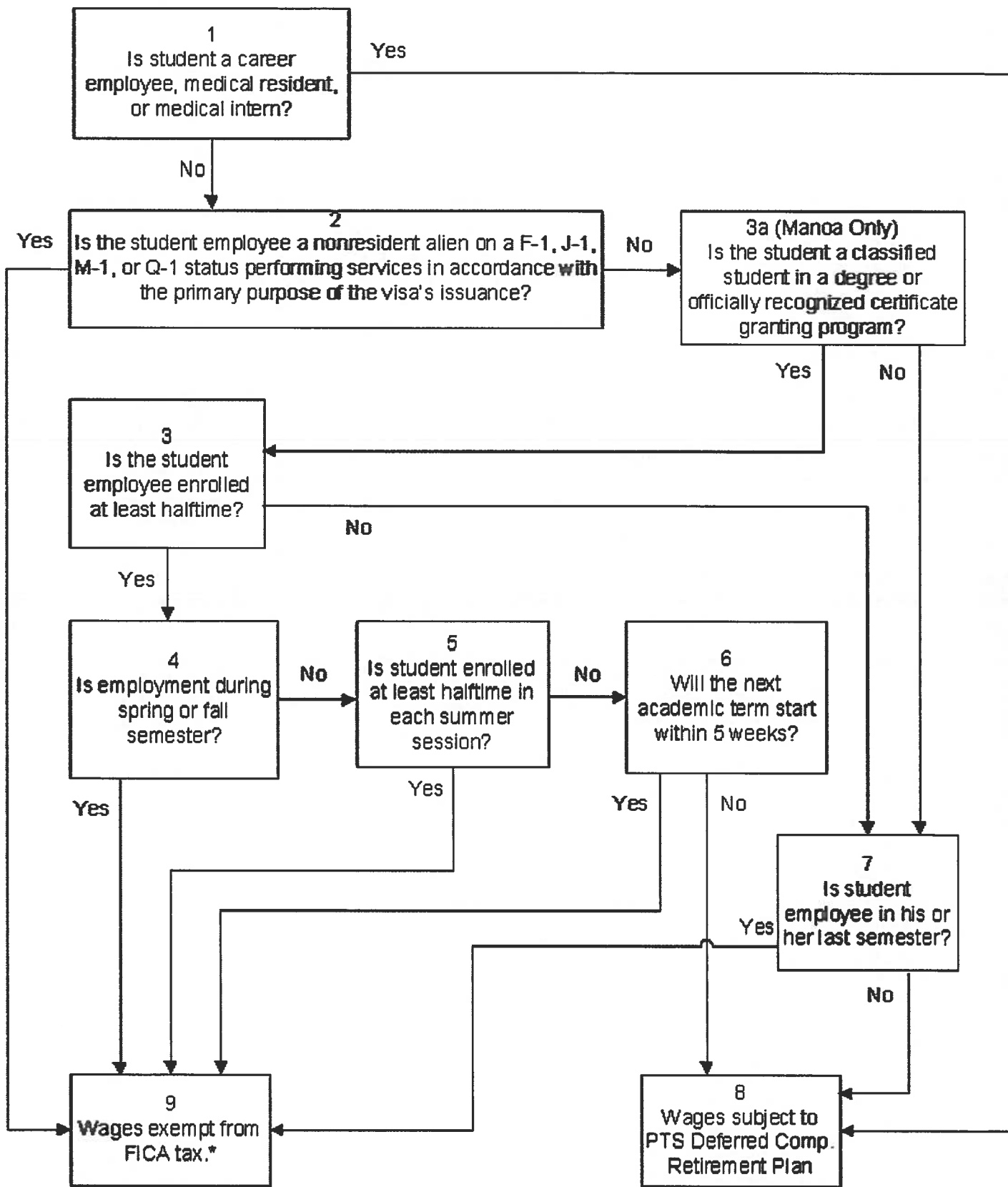
I certify that the above answers are correct and that I will notify my supervisor immediately if my status should change in any way.

Student’s Signature

Date

FICA Flowchart

FICA Tax Assessment on Student Assistants / Graduate Assistants



*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.”