

Student Employee FICA Checklist

 Fall Semester

 Winter Semester

 Summer Term

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data > UM Specific tab
See the field for FICA exp. date.

1. Is there a date populated in the field for FICA exp. date? YES NO If the response is "NO", go to question 2.
If the response is "YES", is this date still in the future? YES NO If the response is "NO", go to question 2.
If the response is "YES", the employee is exempt from FICA as a qualifying nonresident alien. **Stop here. Complete Box 10, sign and date the form below.**

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data > Job Information
See the field for Regular/Temporary.

2. Is the employee in a benefits eligible position (Regular at the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$)? YES NO
If the response is "NO", go to question 3.
If the response is "YES", the employee is subject to FICA. **Stop here. Complete Box 10, sign and date the form below.**

3. Is the employee enrolled at least half-time in a course of study at the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$? YES NO
If the response is "YES", go to question 4.
If the response is "NO", the employee is subject to FICA. (see EXCEPTION). **Stop here. Complete Box 10, sign and date the form below.**

EXCEPTION: Is the student in the last semester of a course of study requiring at least two semesters to complete and is enrolled in the number of credit hours needed to complete the requirements for obtaining a degree or certificate offered by the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$? YES NO
If the response is "YES", go to question 4.
If the response is "NO", the employee is subject to FICA. **Stop here. Complete Box 10, sign and date the form below.**

4. Is the employee regularly attending classes at the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$? YES NO
If the response is "YES", go to question 5.
If the response is "NO", the employee is subject to FICA. **Stop here. Complete Box 10, sign and date the form below.**

5. Does the employee regularly work 40 or more hours per week for all jobs at the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$?
 YES NO If the response is "NO", go to question 6.
If the response is "YES", the employee is subject to FICA. **Stop here. Complete Box 10, sign and date the form below.**

6. Is the educational aspect of the employee's relationship with the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$ predominant over the service aspect?
 YES NO If the response is "YES", go to question 7.
If the response is "NO", the employee is subject to FICA. **Stop here. Complete Box 10, sign and date the form below.**

7. Is the employee required to be licensed in the field in which s/he performs services for the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$?
 YES NO If the response is "NO", the employee is exempt from FICA. **Stop here. Complete Box 10, sign and date the form below.**
If the response to this question is "YES", continue to question 8.

8. How would you characterize the work performed by the employee? (indicate only one choice):
 Professional, (performing work: (1) requiring knowledge of an advanced type in a field of science or learning, (2) requiring the consistent exercise of discretion and judgment, and (3) that is predominantly intellectual and varied in character
 Research Teaching Technical
 Clerical Manual
Continue to question 9,

9. If you checked Professional in question 8, then the employee is subject to FICA. If you checked any other box in question 8, then the employee is exempt from FICA. **Complete box 10, then sign and date the form below.**

10. After considering the facts and circumstances of this employee's relationship with the $\text{°}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{A}}\ddot{\text{u}}\text{°}\ddot{\text{I}}\ddot{\text{E}}\text{°}\ddot{\text{U}}\ddot{\text{I}}\text{ø}_{\text{ç}}^{\text{a}1/2\pm}$ this employee (indicate only one choice):
 Is exempt from FICA Is subject to FICA (i.e. employee does not qualify for exemption.)

Empid	Employee Signature	Employee Printed Name	Date	Departmental Signature	Date
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