Who is exempt from FICA tax withholding?

Tell Me

1. Federal employees are exempt from social security taxes but subject to Medicare taxes.
2. Employees with F-1 and J-1 visa in nonresident tax status.
3. Students enrolled at least half-time credit hours in the current semester.

Note

Anyone exempted from social security taxes:
- Is not eligible to apply for unemployment benefits and
- Is not eligible to receive social security service credit toward retirement for that time worked.

4. View this FAQ to learn more about FICA tax.

Related Articles

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