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

- Do I have to pay taxes on Tuition Waiver?
- How do I reconcile my last paycheck of the year to my Form W-2?
- What is the appropriate method for paying an independent contractor?
- Is the University exempt from sales tax charged by hotels?
- How do I change the withholding on my Form W-4 and NC-4?