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 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 Hawaii 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 Hawaii 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? (During Summer)

   Yes ______ [Stop] ("N")   No ________ [Continue]

5. If not, are you graduating? (During Summer)

   Yes ______ [Stop] ("N")   No ________ [Stop] ("K")

I certify 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

8. Wages subject to PTS Deferred Comp. Retirement Plan

9. Wages exempt from FICA tax.*

*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