

RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY
PAYROLL SERVICES REQUEST FOR FICA EXEMPTION FOR
GRADUATE STUDENT EMPLOYEES

During academic terms in which a student is enrolled at least half-time, and holds a TA, GA, or Student Worker appointment, the University's payroll system automatically exempts the student from FICA withholding on wages paid for those appointments.

During academic terms in which a student is not enrolled or enrolled less than half-time, including Summer, the payroll system does NOT automatically exempt the student from FICA withholding.

Students who meet the following conditions may be eligible to be exempt from FICA withholding:

- Student is not enrolled or enrolled less than half-time;
- Student's wages result from a TA, GA, or Student Worker appointment;
- Student is actively working on their dissertation; and
- Student's faculty advisor attests that the student is working on their dissertation and making progress towards the degree.
- Student has met all requirements for **doctoral** candidacy. Please note, **pre-qualifying doctoral students who are not enrolled or enrolled less than half-time are not eligible** to be exempt from FICA taxes.

To request an exemption from FICA taxes, both sections of this form must be completed and signed **at the time of appointment**. All Units are asked to submit all forms for each semester **after the Add/Drop period**.

Please return the completed form to Rutgers Payroll Services either via email to PayrollCommunications@payroll.rutgers.edu (when submitting the request via email, please be sure to include the following in the subject line of the email, "Request for Graduate Student FICA Exemption"), by fax to (732) 445-1004, or by sending the request through campus mail to the Payroll Services, 33 Knightsbridge Rd., Room B112, Piscataway, NJ 08854. When doing so, please be sure to reference "Request for Graduate Student FICA Exemption", as well.

Note: Retroactive FICA tax refunds can be processed in certain situations. Please contact **Rutgers Payroll Services** for more information regarding your **eligibility** for a FICA refund.

COMPLETED BY STUDENT:

I have reached candidacy, am working on my dissertation (and am employed at Rutgers in a qualifying appointment (TA, GA, or a Student Worker employee position) during the 202____ Spring / Summer / Fall / Winter term.

Student Employee Name _____

Student RUID _____

Student Signature _____

Student Email _____

Graduate Program _____

Date _____

I am a post-qualifying Ph.D candidate (candidacy requirements completed on _____
(insert month, day, year)

8-Digit Employee ID# _____

COMPLETED BY GRADUATE PROGRAM DIRECTOR / CHAIR:

I certify that the student above has reached candidacy, is working on their dissertation, and is making progress towards their degree during the 202____ Spring / Summer / Fall / Winter term.

Name _____ Title _____

Signature _____ Date _____