

**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 the Tax Office either via email to [tax@payroll.rutgers.edu](mailto:tax@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") or by sending the request through campus mail to the Tax Office, 33 Knightsbridge Rd., Room C253, 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 the **Tax Office** 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 \_\_\_\_\_