

STUDENT FICA EXCEPTION

A student employee of Boise State University is eligible for this exemption if the following conditions are met:

- 1. The student employee must be enrolled and attending classes on at a least half time basis, either in an undergraduate or graduate program of Boise State University, during the semester in which the work is being performed.*
- 2. The student employee must be classified as a student employee as designated by the Human Resources Department.*
- 3. Their primary role at Boise State University is that of a student; i.e. Regular Full and Part Time Staff & Faculty are not eligible for the exemption.*

Determination of Eligibility for Exemption

Upon hire, Human Resources will verify, via the Student Information System, that the student employee is enrolled at least half time for the semester. Half time basis is defined as:

<i>Student Status</i>	<i>Fall, Spring, Summer</i>
<i>Undergraduate</i>	<i>6 hrs</i>
<i>Graduate</i>	<i>5 hrs</i>

If the student is enrolled in the minimum number of credit hours, they will be considered exempt from FICA for the duration of the term/session. Payroll will assess eligibility for FICA Exemption each pay period and if the minimum thresholds are not met, FICA tax will be withheld.

If there is a break in enrollment of more than five weeks in length, the student employee will not be eligible for the FICA exemption.

This is intended to inform university employees and others about relevant FICA tax issues; it does not constitute legal or tax advice.