

110.4a FICA Taxes for Non-Resident Alien Student

Non-resident alien students who are employed by the University are generally exempt from FICA taxes under IRC Section 3121(b)(10). The exemption applies to individuals who entered the US on an F-1, J-1, M-1, or Q-1 visa. Exempt employment includes the following

1. On-campus employment of up to 20 hours per week
2. Practical Training employment
3. Employment as a professor, teacher, or researcher

To be eligible, the employment must be allowed by USCIS regulations. See section 110.4 for guidance regarding FICA exemption for resident aliens.

Source:

<https://www.irs.gov/individuals/international-taxpayers/foreign-student-liability-for-social-security-and-medicare-taxes>

The Payroll Office has primary responsibility for FICA Exemption determinations and should be consulted on any questions regarding application.