

FLORIDA STATE UNIVERSITY

POLICY 7A-13

FICA POLICY AND STUDENT ENROLLMENT

Responsible Executive: Gary K. Ostrander, Vice President for Research

Approving Official: Gary K. Ostrander, Vice President for Research

Effective Date: August 1, 2014

Revision History: New: _____

Readopted: August 1, 2014

Revised: _____

I. Introduction

This policy is meant to implement the provisions of the Social Security Act which provides an exemption from FICA taxes to enrolled students who are also employed by the University and whose employment is incidental to their pursuit of a degree. This policy does not cover career employees who may take courses or pursue a degree while employed by the University.

II. Policy

Enrollment

Undergraduate Students: Minimum full-time enrollment for undergraduate students is 12 hours in the fall and spring terms and variable in the summer. For B & C terms, full time is six hours; for all other terms, full time is nine hours.

- For fall and spring terms, undergraduates would need to be enrolled for at least six hours to be exempt from FICA taxes.
- For summer term enrollment and employment in only B and C term, undergraduates would need to be enrolled for at least 3 hours; for all other summer terms or a combination of terms, undergraduates would need to be enrolled for at least 5 hours, with registration for those hours complete by the beginning of the summer term or by the beginning of the employment period if that is later than the beginning of summer term.

- Special circumstances: An undergraduate in the final term could be enrolled for fewer than 5 hours with certification of final-term status and approval by the academic dean.

Graduate Students: For graduate students, the primary form of employment by the University is a graduate assistant, doing either teaching or research. For fall and spring terms, 9 hours is a full-time load for a graduate assistant. For summer term, full time enrollment for graduate assistants varies with the session. For term A, 9 hours is the full time load. For sessions B and C, the full-time load is 5 hours; for D and F, it is 7 hours.

- For fall and spring terms, graduate students would need to be enrolled for at least 5 hours to be exempt from FICA taxes.
- For summer term, graduate students would need to be enrolled for at least 5 hours in combination among the various summer sessions, and graduate students must register for the entire minimum by the beginning of the summer term or by the beginning of the employment period if that is later than the beginning of the summer term in order to be exempt, OR for summer terms B and C, graduate students would need to be enrolled for at least 3 hours in either or in each to be exempt if they are employed in either or each.

Special circumstances: A graduate student in the final term could be enrolled for fewer than 5 hours with certification of final term status and approval by the academic dean.

Doctoral Students: After doctoral students have completed course work and passed their preliminary exams they are officially admitted to doctoral candidacy, which is recorded on their transcript. Doctoral students at this stage of dissertation advisement will need to be enrolled for at least 1 hour of dissertation (or other enrollment) to be exempt.

Hours of Appointment

For undergraduate or graduate students to be exempt under this policy, the employment must be for less than full time (1.00 FTE) in any single or combination appointment.

III. Legal Support, Justification, and Review of this Policy

Social Security Act of 1935

Federal Insurance Contributions Act

Fla. Stat. 1004.22. These policies will be reviewed when changes are necessary.

Gary K. Ostrander, Vice President for Research

August 1, 2014