



FICA exemption

*The following is being provided for informational purposes only. If you have additional questions about your tax situation, **please contact a tax professional.***

FICA (SOCIAL SECURITY & MEDICARE) EXEMPTION FORM

**Employees with Qualified Students
Visa, who have been in the U.S. for less
than five (5) years,
Do Not have to Pay FICA Taxes¹**

Check the box that applies:

☐ **I am EXEMPT from FICA taxes (Do not withhold from paycheck)**

Employees who have an F1 Student Visa qualify for an exemption from FICA taxes. If you are a nonresident alien international student (Foreign students in F-1 status and foreign nationals in J-1 status must have been present in the United States for less than five (5) calendar years to be considered Nonresident Aliens). You are exempt from FICA taxes if you have been in the United States for less than five (5) years or until your visa status changes.

☐ **I am not EXEMPT from FICA taxes (Withhold from paycheck)**

You either do not qualify to claim the exemption or want FICA taxes to be withheld.

I have indicated my FICA tax status above. I understand that my FICA exemption will expire once I have been in the United States for more than five (5) years or when my visa status changes. I also understand that it is my responsibility to contact the Payroll Department within 10 days after my exemption is no longer valid.

Name (Print)

Signature

Date

¹ More information about this subject is available here: <https://www.irs.gov/individuals/international-taxpayers/foreign-student-liability-for-social-security-and-medicare-taxes>.