Student Assistant FICA Exemption Questionnaire

Name __________________________________________________ UH ID ______________________

Please answer the following questions for the next academic term until instructed to stop. Turn in this form to your supervisor.

1. Academic Term:   Fall ______  Spring _____  Summer ______

   If summer option selected, please indicate which session(s) you will be attending (check all that apply)
   Both ______  Neither ______  Summer I ______  Summer II ______
   Cross term __________, indicate dates _________ to ______________

2. Will you be a non-resident alien attending the University of Hawaii on an F-1, J-1, M-1 or Q-1 visa performing services in accordance with the primary purpose of the visa’s issuance?

   Yes ______ [stop] (“N”)  No _______ [Continue]

3. Will you be a classified student in a University of Hawaii degree or officially recognized certificate granting program?

   Yes ______ [Continue]  No _______ [Stop] (“K”)

4. Will you be enrolled for at least a half time course load?

   Yes ______ [Stop] (“N”)  No _______ [Continue]

5. If not, are you graduating?

   Yes ______ [Stop] (“N”)  No _______ [Stop] (“K”)

I certify the above answers are correct and that I will notify my supervisor immediately if my status should change in any way.

____________________________________________________________  __________________
Student’s Signature                                      Date
FICA Flowchart

FICA Tax Assessment on Student Assistants / Graduate Assistants

1. Is student a career employee, medical resident, or medical intern?
   - Yes
   - No

   2. Is the student employee a nonresident alien on a F-1, J-1, M-1, or Q-1 status performing services in accordance with the primary purpose of the visa's issuance?
      - Yes
      - No

         3. Is the student employee enrolled at least halftime?
            - Yes
            - No

         4. Is employment during spring or fall semester?
            - Yes
            - No

         5. Is student enrolled at least halftime in each summer session?
            - Yes
            - No

         6. Will the next academic term start within 5 weeks?
            - Yes
            - No

         7. Is student employee in his or her last semester?
            - Yes
            - No

         8. Wages subject to PTO Deferred Comp., Retirement Plan

         9. Wages exempt from FICA tax.*

*NOTE: If a student employee qualifies for FICA exemption and his or her academic term falls within a payroll period, the remainder in the payroll period is exempt from FICA tax also
2022 Deadlines for changes in FICA codes through “SECE” or by PNF

For All Campuses

- BASIS – ½ time attendance (3 credits or more per session for undergraduate students, 4 credits or more over the entire summer for graduate students). When a student is enrolled on at least a ½ time basis, he/she is exempt from FICA and should be coded as “N”.

- If there is less than 5 weeks between the end of one session / semester and the start of another session / semester, student assistants may remain on “N” code.

- If a student employee qualifies for FICA exemption and one day of the academic term falls within a payroll period, the remainder of the payroll period is also exempt from FICA tax.

- If students attend a special session, check class dates.

- If FICA code is changed to “K”, change back to “N” for any pay period that includes 08/22/22.

<table>
<thead>
<tr>
<th>Condition / Action</th>
<th>PAY PERIOD</th>
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<tbody>
<tr>
<td>To change the FICA code from &quot;N&quot; to &quot;K&quot;, or from &quot;K&quot; to &quot;N&quot; for the following pay periods:</td>
<td>05/16/22 To 05/31/22, 06/01/22 To 06/15/22, 06/16/22 To 06/30/22, 07/01/22 To 07/15/22, 07/16/22 To 07/31/22, 08/01/22 To 08/15/22, 08/16/22 To 08/31/22</td>
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| Input changes to FICA code in SECE by 4:30 pm on: | 06/01/22, 06/16/22, 07/01/22, 07/20/22, 08/02/22, 08/16/22, 09/01/22 |

| On-Line Timesheet Approvals By 11:59 pm on: | 06/02/22, 06/17/22, 07/05/22, 07/21/22, 08/03/22, 08/17/22, 09/02/22 |

| Pay Date is on: | 06/20/22, 07/05/22, 07/20/22, 08/05/22, 08/18/22, 09/02/22, 09/20/22 |

Student Assistants (SECE)

Graduate Assistants (PNF)

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| ePNF for Graduate Assistants due to Payroll via PeopleSoft by 11:00am on: | 05/27/22, 06/14/22, 06/29/22, 07/18/22, 07/29/22, 08/12/22, 08/30/22 |

| Pay Date is on: | 06/20/22, 07/05/22, 07/20/22, 08/05/22, 08/18/22, 09/02/22, 09/20/22 |