

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")

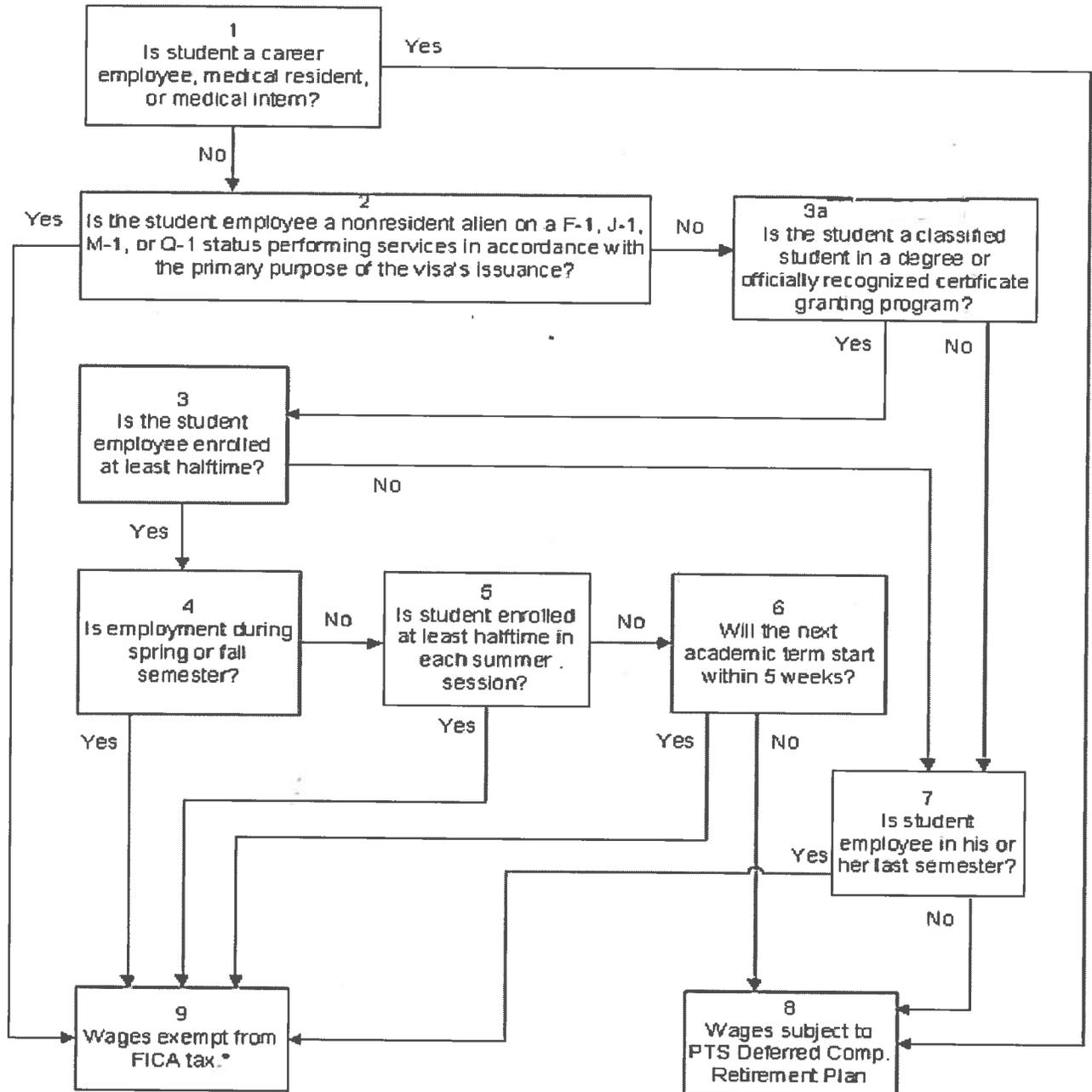
I certify the above answers are correct and that I will notify my supervisor immediately if my status should change in any way.

Student's Signature

Date

FICA Flowchart

FICA Tax Assessment on
Student Assistants / Graduate Assistants



*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**.

Student Assistants (SECE)

Condition / Action	PAY PERIOD						
	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
To change the FICA code from "N" to "K", or from "K" to "N" for the following pay periods:							
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

Graduate Assistants (PNF)

Condition / Action	PAY PERIOD						
	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
To change the FICA code from "N" to "K", or from "K" to "N" for the following pay periods:							
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