

**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")

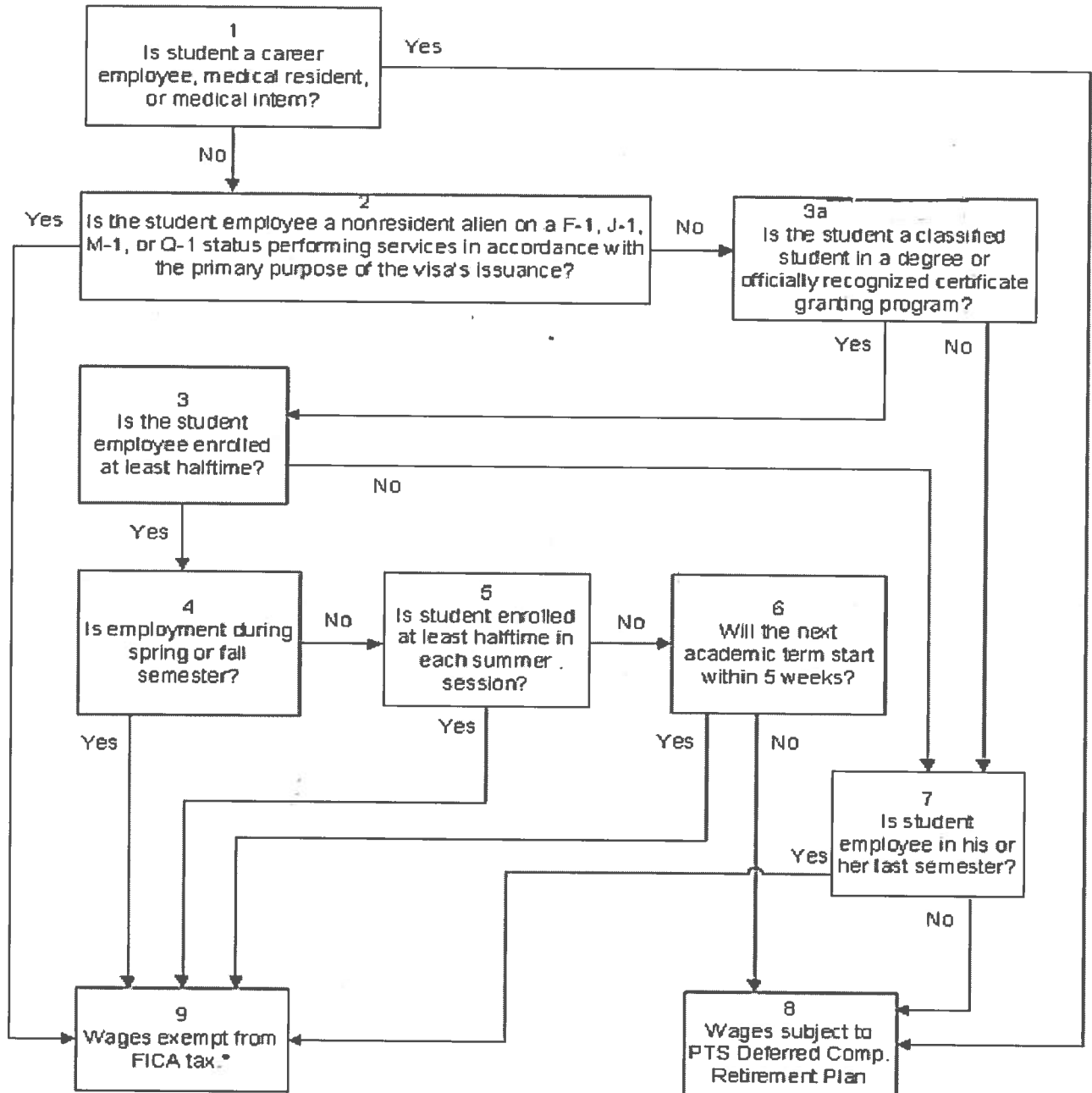
I certify the above answers are correct and that I will notify my supervisor immediately if my status should change in any way.

\_\_\_\_\_  
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

**2023 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 **08/21/23**.

**Student Assistants (SECE)**

Condition / Action	PAY PERIOD						
To change the FICA code from "N" to "K", or from "K" to "N" for the following pay periods:	05/16/23 To 05/31/23	06/01/23 To 06/15/23	06/16/23 To 06/30/23	07/01/23 To 07/15/23	07/16/23 To 07/31/23	08/01/23 To 08/15/23	08/16/23 To 08/31/23
Input changes to FICA code in SECE by 4:30 pm on:	06/01/23	06/16/23	07/03/23	07/19/23	08/01/23	08/16/23	09/01/23
On-Line Timesheet Approvals By 11:59 pm on:	06/02/23	06/19/23	07/05/23	07/20/23	08/02/23	08/17/23	09/05/23
Pay Date is on:	06/20/23	07/05/23	07/20/23	08/04/23	08/17/23	09/05/23	09/20/23

**Graduate Assistants (PNF)**

Condition / Action	PAY PERIOD						
To change the FICA code from "N" to "K", or from "K" to "N" for the following pay periods:	05/16/23 To 05/31/23	06/01/23 To 06/15/23	06/16/23 To 06/30/23	07/01/23 To 07/15/23	07/16/23 To 07/31/23	08/01/23 To 08/15/23	08/16/23 To 08/31/23
ePNF for Graduate Assistants due to Payroll via PeopleSoft by 11:00am on:	05/30/23	06/14/23	06/29/23	07/17/23	07/28/23	08/14/23	08/30/23
Pay Date is on:	06/20/23	07/05/23	07/20/23	08/04/23	08/17/23	09/05/23	09/20/23