

**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

3a. Is the student a classified student in a degree or officially recognized certificate granting program?
   - 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 PTS 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.
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)

<table>
<thead>
<tr>
<th>Condition / Action</th>
<th>PAY PERIOD</th>
</tr>
</thead>
<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>05/16/23 To 05/31/23</td>
</tr>
<tr>
<td>Input changes to FICA code in SECE by 4:30 pm on:</td>
<td>06/01/23 06/16/23 07/03/23 07/19/23 08/01/23 08/16/23 09/01/23</td>
</tr>
<tr>
<td>On-Line Timesheet Approvals By 11:59 pm on:</td>
<td>06/02/23 06/19/23 07/05/23 07/20/23 08/02/23 08/17/23 09/05/23</td>
</tr>
<tr>
<td>Pay Date is on:</td>
<td>06/20/23 07/05/23 07/20/23 08/04/23 08/17/23 09/05/23 09/20/23</td>
</tr>
</tbody>
</table>

### Graduate Assistants (PNF)

<table>
<thead>
<tr>
<th>Condition / Action</th>
<th>PAY PERIOD</th>
</tr>
</thead>
<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>05/16/23 To 05/31/23</td>
</tr>
<tr>
<td>ePNF for Graduate Assistants due to Payroll via PeopleSoft by 11:00am on:</td>
<td>05/30/23 06/14/23 06/29/23 07/17/23 07/28/23 08/14/23 08/30/23</td>
</tr>
<tr>
<td>Pay Date is on:</td>
<td>06/20/23 07/05/23 07/20/23 08/04/23 08/17/23 09/05/23 09/20/23</td>
</tr>
</tbody>
</table>