

# FICA Guidelines

The hiring department should complete the FICA Checklist to determine whether or not the student will be subject to FICA taxes and attach it to the ePAF with the following action/reason codes:

**HIR/NPW – HIR/CON – REH/RFE – REH/CON**

**DTA/FTE – DTA/FIC – PAY/RPT – XFR/NBN**

**RFL/SJB – RFL/WTR**

- Select the correct semester at the beginning of the form (for work beginning after the end of the semester, please select the next applicable semester).
  - Example: If winter/spring semester ends on May 16<sup>th</sup>, any work beginning on May 17<sup>th</sup> and after would be considered the summer semester.
- The departmental representative should indicate the appropriate FICA status by answering the questions as instructed on the form. Both the student employee and departmental representative must sign and date the form. The form must be submitted with the ePAF.
  - To hold student title, must be enrolled for 6 hours or more during Fall/Winter semester.
  - During the summer, must be enrolled for 3 hours or more to be FICA exempt (40 hours, subject to FICA – unless the student has a future dated FICA expiration date).

**The department must complete the FICA checklist; students must not complete their own FICA Checklist.**