

# Social Security

**Date**

7/16

**Item**

E.5

All employees of the University (except student workers as noted below and certain non-resident aliens) are required to participate in the Social Security program administered by the Federal government. Under the Federal Insurance Contributions Act (FICA), equal contributions to the program are made by the University and by the employee through payroll deduction. The contribution rate is regulated by the law. Social Security benefits include retirement, disability, and survivor's benefits. Additional information is available through the local Social Security Office.

Student workers, who are enrolled at least half time (six hours per semester or two hours in each summer session) are exempt from FICA withholding for all hours worked during any period of eligibility. During the summer, any student worker not enrolled at least half time (two hours) in summer term while working for the University will have FICA taxes withheld from his wages. The only exception to this requirement is that if a student is in his last semester of completing a degree, he can be enrolled in fewer than six credit hours and remain FICA exempt. The student FICA exemption does NOT apply during school breaks of more than five weeks (summer) if the student is not enrolled in classes. The student remains FICA exempt during breaks of less than five weeks (spring break, semester break, etc.) if the student will still be enrolled at least half time, and will not be a benefit-eligible employee when the academic session resumes. Additional information concerning student employment is available in Section B.7, Administrative Procedures for Student Workers, or from the Human Resources Department.