FICA Exemption – Does this Include Me?

Under section 3121(b)(10) of the Code, services performed by a student in the employ of a college or university are generally exempt from Social Security (OASI) and Medicare, the two components of the FICA tax, provided that the student is “enrolled and regularly attending classes.”

In order to be considered eligible, students must be enrolled at least half-time at PAVMU. The law allows each institution to define half-time. PVAMU uses the definitions set forth by the Registrar. http://www.pvamu.edu/pages/2097.asp

The student FICA exception is not applicable to career employees (e.g., TRS/ORP members). To check to see if PVAMU Payroll has you listed as FICA Exempt please go to the following website and enter your social security number and last name. https://www.tamus.edu/offices/bpp/fica-exemption/

Texas A&M University System Tax Manual http://www.tamus.edu/offices/budgets-acct/tax/taxmanual/AppendixC.html

Frequently Asked Questions (FAQs)

1. How does PVAMU Payroll know how many hours I am enrolled in to determine if I am FICA exempt?

   BANNER provides the information that is put into a file and uploaded into PVAMU Payroll System – BPP. This upload occurs several times during the semester. The identifying tie for the two systems BANNER and BPP is the student’s social security number.

2. I am half time student and a student worker and FICA is being deducted from my payroll payment. Why is this happening?

   Students must make sure their social security number in BANNER is the same as the social security number in PVAMU Payroll System.

3. How do I check my social security number in BANNER?

   Students may go to the Office of the Registrar to verify their social security number in BANNER. The Office of the Registrar is located on the 3rd floor of the MSC. Students will be required to show a picture ID. If your social security number is wrong in BANNER, you will need to show the Registrar your social security card in order to correct the number.

4. During the first part of the semester, no FICA was deducted from my payroll payment, but my next payroll payment had FICA deducted. Why did this happen?

   If you dropped a class, your status may have changed from a half time student to a less than half time student. If this is not the reason for the change, then please contact Payroll Services 936-261-1904 or payroll@pvamu.edu with your question.