°ÄÃÅÁù°Ï²Ê¸ßÊÖ
Student Employee FICA Checklist

☐ **Fall Semester**   ☐ **Winter Semester**   ☐ **Summer Term**

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data >UM Specific tab
See the field for FICA exp. date.

1. Is there a date populated in the field for FICA exp. date?   ☐ **YES** ☐ **NO**   If the response is **"NO"**, go to question 2.

   If the response is **"YES"**, is this date still in the future?   ☐ **YES** ☐ **NO**   If the response is **"NO"**, go to question 2.

   If the response is **"YES"**, the employee is exempt form FICA as a qualifying nonresident alien. *Stop here. Complete Box 10,* **sign** *and date the form below.*

Navigate in PS HRRPT8.9 to Workforce Administration > Job Information > Job Data > Job Information
See the field for Regular/Temporary.

2. Is the employee in a benefits eligible position (Regular at the °ÄÃÅÁù°Ï²Ê¸ßÊÖ?)   ☐ **YES** ☐ **NO**

   If the response is **"NO"**, go to question 3.

   If the response is **"YES"**, the employee is subject to FICA. *Stop here. Complete Box 10, sign and date the form below.*

3. Is the employee enrolled at least half-time in a course of study at the °ÄÃÅÁù°Ï²Ê¸ßÊÖ?   ☐ **YES** ☐ **NO**

   If the response is **"YES"**, go to question 4.

   If the response is **"NO"**, the employee is subject to FICA. (see EXCEPTION). *Stop here. Complete Box 10, sign and date the form below.*

   EXCEPTION: Is the student in the last semester of a course of study requiring at least two semesters to complete and is enrolled in the number of credit hours needed to complete the requirements for obtaining a degree or certificate offered by the °ÄÃÅÁù°Ï²Ê¸ßÊÖ?   ☐ **YES** ☐ **NO**

   If the response is **"YES"**, go to question 4.

   If the response is **"NO"**, the employee is subject to FICA. *Stop here. Complete Box 10, sign and date the form below.*

4. Is the employee regularly attending classes at the °ÄÃÅÁù°Ï²Ê¸ßÊÖ?   ☐ **YES** ☐ **NO**

   If the response is **"YES"**, go to question 5.

   If the response is **"NO"**, the employee is subject to FICA. *Stop here. Complete Box 10,* **sign** *and date the form below.*

5. Does the employee regularly work 40 or more hours per week for all jobs at the °ÄÃÅÁù°Ï²Ê¸ßÊÖ?
   ☐ **YES**   ☐ **NO**   If the response is **"NO"**, go to question 6.

   If the response is **"YES"**, the employee is subject to FICA. *Stop here. Complete Box 10,* **sign** *and date the form below.*

6. Is the educational aspect of the employee's relationship with the °ÄÃÅÁù°Ï²Ê¸ßÊÖ predominant over the service aspect?
   ☐ **YES**   ☐ **NO**   If the response is **"YES"**, go to question 7.

   If the response is **"NO"**, the employee is subject to FICA. *Stop here. Complete Box 10,* **sign** *and date the form below.*

7. Is the employee required to be licensed in the field in which s/he performs services for the °ÄÃÅÁù°Ï²Ê¸ßÊÖ?
   ☐ **YES**   ☐ **NO**   If the response is **"NO"**, the employee is exempt from FICA. *Stop here. Complete Box 10, sign and date the form below.*

   If the response to this question is **"YES"**, continue to question 8.

8. How would you characterize the work performed by the employee? (indicate only one choice):
   ☐ Professional, (performing work: (1) requiring knowledge of an advanced type in a field of science or learning, (2) requiring the consistent exercise of discretion and judgment, and (3) that is predominantly intellectual and varied in character
   ☐ Research   ☐ Teaching   ☐ Technical
   ☐ Clerical   ☐ Manual

   Continue to question 9,

9. If you checked Professional in question 8, then the employee is subject to FICA. If you checked any other box in question 8, then the employee is exempt from FICA. *Complete box 10, then sign and date the form below.*

10. After considering the facts and circumstances of this employee's relationship with the °ÄÃÅÁù°Ï²Ê¸ßÊÖ this employee (indicate only one choice):
   ☐ Is exempt from FICA   ☐ Is subject to FICA (i.e. employee does not qualify for exemption.)

Emplid	Employee Signature	Employee Printed Name	Date	Departmental Signature	Date