

University Corporation, San Francisco State
P.O. Box 320160, San Francisco, CA 94132-0160
(415)338-2246 / fax (415)338-7938

Student Social Security Exemption

To: All Corporation Project Employees
From: Personnel, University Corporation, San Francisco State
Subject: Student Social Security (FICA) Exemption

IRS Revenue Rulings allow some student employees to become exempt from Social Security (FICA) Taxes.

In order to be eligible for the Social Security Exclusion an employee must be a full-time SFSU student (9 units for a graduate; 12 units for an undergraduate) who is working 50% time (20 hours a week) or less for the foundation. This policy is designed to comply with the IRS' intent to exclude only those students "in which employment is part-time or intermittent and the total amount of earnings is only nominal and the payment of tax is inconsequential and a nuisance." IRS rules also mandate that a Corporation employee exempt from the tax must specifically be a student of San Francisco State University.

If you desire to be excluded from Social Security Taxes and you meet the requirements shown on the certification from on the reverse side of this memo, you must complete the form and return it to the Corporation personnel office by the 12th of the month in which you wish your exclusion to begin. If you do not meet the full-time student or part-time student employment requirements, but you believe that the facts in your particular case still meet the intent of the IRS rulings as described above, you should check the appropriate place on the form, attach a written request for special consideration, giving all pertinent facts, and return the form as soon as possible to the Corporation Personnel office.

If you have any questions regarding this policy or feel you may have a particular case that might require individual consideration, please contact the Personnel Office at 338-2246.

Please Note:

Full-time student status is subject to verification by the Corporation, and a new certification form is required at the beginning of each semester and at the start of summer session enrollment. Additionally, those students who are exempt also become ineligible for unemployment and state disability benefits.

Please turn to the reverse side and provide the appropriate information, including your signature.

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Application For Exemption From Social Security Taxes
(For SFSU Students Employed by the University Corporation, San Francisco State)

Amendments to the Social Security Act and subsequent IRS revenue rulings have excluded the service performed by some San Francisco State University students employed by the University Corporation, San Francisco State from Social Security Taxes (FICA). The exclusion is generally restricted to full-time SFSU students who are enrolled and regularly attending classes and who work 50% time or less for the Corporation, (regarding Fall, Spring and Summer sessions). Please see reverse side before signing this form.

Since the FICA exclusions are subject to IRS audit, you must sign the certification below if you desire exclusion from Social Security Taxes.

_____ I am currently enrolled as a full-time student (12 units or more for undergraduate, 9 units or more for graduate) and I regularly attend classes at SFSU for the purpose of pursuing a course of study. My employment with the Corporation does not exceed 50% time.* I shall immediately inform the San Francisco State University Corporation's Personnel Department, in writing, should any of the above change.

_____ I do not meet the requirements above, but I have attached a narrative explanation of my particular circumstances which I request the Corporation review to determine if my situation complies with IRS intent of FICA exemption.

Semester Applied For: _____ Year: _____

(Fall Spring, Summer)

Name (Please Print): _____

Student I.D.#: _____

Signature: _____ Date: _____

Note:

A new form must be filled out at the start of each semester. In addition, during the period between Graduation Day and the start of Fall Semester Classes, it will be assumed that all Corporation employees are subject to Social Security Taxes, unless we receive one of these forms indicating SFSU Summer Session enrollment. Full-time students who work less than 20 hours per week and who are FICA exempt are not eligible for unemployment or disability insurance.

*During academic holiday or inter-session, the student may work more than 50% time without jeopardizing his/her eligibility.
