

LIBERTY

UNIVERSITY™

FICA (SOCIAL SECURITY & MEDICARE) EXEMPTION FORM

*QUALIFIED STUDENTS WORKING FOR LIBERTY UNIVERSITY
DO NOT HAVE TO PAY FICA TAXES*

Check the box that applies:

EXEMPT from FICA taxes (Do not withhold from paycheck)

Students enrolled and regularly attending classes qualify for exemption from FICA taxes. During summer break you will be subject to the FICA tax and will be automatically changed to Non-Exempt unless you notify Human Resources that you are enrolled in summer classes. If you are a nonresident alien international student you can be exempt from FICA taxes all year.

NON-EXEMPT from FICA taxes (Withhold from paycheck)

You do not qualify to claim exempt or want FICA taxes to be withheld.

I have indicated my FICA tax status above. I understand that if at any point during the fall or spring semesters my student status changes from that of a regularly attending student, my FICA exemption must be changed. I understand that it is my responsibility to notify Student Employment in the Human Resources Office of this change.

Name (Print)

Signature

Date