

FICA & Over 60 Hours

Those student employees who are regularly working over 30 hours a week must be subjected to FICA taxation regardless of their enrollment. Each pay period, Student Payroll must override the FICA determination for those students who are enrolled at least half time and who are regularly working over 30 hours a week (or 60 hours per pay period).

Tax Services recommends that at the start of each term student employee supervisors identify which student workers will be regularly working over 30 hours