Student FICA Exemption – Text of Title 26 Internal Revenue, Part 31, Section 3121(b)(10)-2.

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TITLE 26--INTERNAL REVENUE CODE

Subtitle C--Employment Taxes

CHAPTER 21--FEDERAL INSURANCE CONTRIBUTIONS ACT

Subchapter C--General Provisions

Sec. 3121. Definitions

(a) Wages *(text not included to save space)*

(b) Employment

For purposes of this chapter, the term ``employment'' means any service, of whatever nature, performed (A) within the United States, or (B) on or in connection with an American vessel or American aircraft under a contract of service which is entered into within the United States or during the performance of which and while the employee is employed on the vessel or aircraft it touches at a port in the United States, if the employee is employed on and in connection with such vessel or aircraft when outside the United States, or (C) by a citizen of the United States as an employee for an American employer (as defined in subsection (h)) or (D) if it is service, regardless of where or by whom performed, which is designated as employment or recognized as equivalent to employment under an agreement entered into under section 233 of the Social Security Act; except that such term shall not include--

(1) - (9) *(text not included to save space)*

(10) service performed in the employ of--

(A) a school, college, or university, or

(B) an organization described in section 509(a)(3) if the organization is organized, and at all times thereafter is operated, exclusively for the benefit of, to perform the functions of, or to carry out the purposes of a school, college, or university and is operated, supervised, or controlled by or in connection with such school, college, or university, unless it is a school, college, or university of a State or a political subdivision thereof and the service performed in its employ by a student referred to in section 218(c)(5) of the Social Security Act are covered under the agreement between the Commissioner of Social Security and such State entered into pursuant to section 218 of such Act;

if such service is performed by a student who is enrolled and regularly attending classes at such school, college, or university;