

Minnesota State Colleges & Universities Student FICA Tax Exemption Guidelines

Effective April 1, 2005

For student employee FICA tax exemption purposes only, the following guidelines apply:

- Students who are at least half time and regularly attending classes are exempt from FICA taxation
- Student employees who will have a normal work schedule of 30 or more hours per week are not exempt from FICA taxation

Advantages of working less than 30 hours per week are:

-
-
-

•

Example #2:

Example #3:

not

Example #4:

April 1, 2005

"normal work schedule" 40 hours or more per week always
1j (i)5(1r.3 8ng-0.007bres)2.7 (a08)165c -0.0 0 o]TJ /T025h 3

