

Summer FICA/OBRA Exemption Certification

University of Massachusetts, Amherst
Office of Human Resources
168 Whitmore Administration Building

I understand that by enrolling in six or more credits in any summer session my payroll earnings will be exempt from Federal FICA/Medicare and OBRA (mandatory Smart plan retirement) withholdings during the session(s) indicated below. This exemption will take effect once this certificate has been turned into Human Resources located at 168 Whitmore Administration Building.

The FICA/OBRA Exemption Certification should only be completed if you are enrolled in six or more credits in at least one of the two summer sessions listed below.

Please indicate the number of hours you are taking in each of the sessions listed below.

I have registered for _____ credits during summer session one

I have registered for _____ credits during summer session two

Employee Name _____

HR Employee ID # _____

Spire ID # _____

Please be advised that once deductions have been made:

- 1. The University will not refund FICA/OBRA withholdings that have already occurred. Reimbursement of these withholdings will be possible when you file your annual taxes**
- 2. Refund of your OBRA withholdings can be authorized upon the completion of your employment relationship with the University.**
- 3. You will be exempt from FICA/OBRA withholdings at the beginning of the next pay cycle following receipt of this form. We are unable to refund the withholdings that have already occurred.**

Employee Signature _____

Date _____