

Summer 2022 FICA/OBRA Exemption Certification

I understand by enrolling in 6 or more credits in any one summer session my payroll earnings will be exempt from Federal FICA/Medicare withholdings and OBRA (Mandatory Retirement) withholdings for the time period specific to that summer session, only after I have turned this exemption certificate into Human Resources.

Example 1: enrolled in 3 credits in first session and 3 credits in second session does not qualify for any exemption.

Example 2: enrolled in 6 credits in first session, and 3 credits in the second summer session; qualifies for an exemption during the dates of the first summer session only - you would not be exempt during the dates of the second summer session.

The FICA/OBRA Exemption Certification should be completed and returned to the Student Payroll Office ONLY if you are enrolled in 6 or more credits during either of the summer sessions.

Please check the following to determine if you are exempt from FICA/Medicare and OBRA/Mandatory Retirement withholding(s).

I have registered for ____ credits during Summer SESSION #1 (May 15, 2022 – July 2, 2022)

I have registered for ____ credits during Summer SESSION #2 (July 3, 2022 – September 3, 2022)

HR EMPLOYEE ID #: _____ **Student ID #:** _____

This form needs to be completed and returned to the Student Payroll Office (325 Whitmore Administration Building) BEFORE any withholding exemptions are allowed.

Please be advised that once deductions are made:

1. FICA withholding - The University will not refund FICA withholdings. Reimbursement is via your annual tax filing process.
2. OBRA withholding – Refund of OBRA withholding(s) is authorized upon the conclusion of the student employee/enrolled student relationships at the University (this is when you have terminated your employment and student status with the university – not just your summer employment).
3. If this form is late, we will not refund the OBRA withholding(s). You will be exempt at the beginning of the next pay cycle following receipt of this form.

Student Signature

Date