

**Summer 2019 Undergraduate Student Employment**

I understand by enrolling in 6 or more credits in either summer session my payroll earnings will be exempt from Federal FICA/Medicare withholdings and OBRA (Mandatory Retirement) withholdings for the time period specific to the summer session(s) that meets the student exemption criteria.

**The FICA/OBRA Exemption Certification should be completed and returned to the Student Payroll Office ONLY if I am taking 6 or more credits in either summer session.**

**FICA/OBRA Exemption Certification**

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

I am an undergraduate student AND (check all that apply):

- I have registered for \_\_\_\_ credits during Summer SESSION #1 (May 20, 2019 – June 28, 2019)
- I have registered for \_\_\_\_ credits during Summer SESSION #2 (July 8, 2019 – August 16, 2019)

NAME: \_\_\_\_\_  
Last First MI

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. Your department will create your summer student appointment directly on-line. If your department is unable to create your summer appointment on-line, please have them submit a Student Personnel Action Form, along with this form to the Human Resources Office, Student Payroll, for processing. New student employees will need to complete the required hiring documents including I-9, tax forms, direct deposit, Conditions of Employment, and Social Security Statement. All required forms should be stapled together along with the Student Personnel Action Form when submitted to Human Resources.

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 employment relationship at the University (this is when you have terminated your employment 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's Signature

\_\_\_\_\_  
Date