

UNO 2008 Summer Session FICA Exemption/Withholding Procedures

1st evening session "A"-----May 12 - June 27
1st summer day session "B"----- June 09 - July 11
2nd evening session "C"-----June 30 - August 08
2nd summer day session "D"-----July 14- August 15

Students (paid biweekly) who were exempt for the spring semester (ended May 09th) and do not register for any summer classes will have FICA withheld beginning with the 05/23/08 – 06/05/08 pay period and students (paid monthly) with the period beginning June 1st.

To qualify for the FICA exemption, students must be registered half time or greater based on the total number of hours registered in the summer term (all four sessions). Graduate students must be registered for 4 or more graduate hours and undergraduates must be registered for 6 or more hours.

Session assumes students were FICA exempt spring semester, unless otherwise noted:	<u>Bi-weekly</u> FICA/MED exempt for time period	<u>Monthly</u> FICA/MED exempt for time period
1 st evening session "A"	05/09/08 - 07/03/08	May & June
1 st evening session "A" & 1 st summer day session "B"	05/09/08 - 07/17/08	May, June & July
1 st evening session "A" & 2 nd evening session session "C"	05/09/08 - 08/14/08	May, June, July & August
1 st evening session "A" & 2 nd summer day session "D"	05/09/08 - 08/28/08	May, June, July & August
2 nd evening session "C"	06/20/08- 08/14/08	June, July & August
2 nd evening session "C" & 2 nd summer day session "D"	06/20/08 - 08/28/08	June, July & August

Session - assumes students were FICA exempt spring semester unless otherwise noted:	<u>Bi-weekly</u> FICA/MED exempt for time period	<u>Monthly</u> FICA/MED exempt for time period
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1st summer day session "B" & 2nd summer evening session "C"	05/09/08 - 08/14/08	June, July & August
1st summer day session "B" & 2nd day session "D"	05/09/08 - 8/28/08	June, July & August
1st summer day session "B" (not spring '06)	05/23/08 - 07/17/08	June & July
1st summer day session "B" & 2nd day session "D" (not spring '06)	05/23/08 - 08/28/08	June, July & August
2nd summer day session "D"	07/04/08 - 08/28/08	July & August

For the final semester, the "4 credit hour rule" for graduate students and the "6 credit hour rule" for undergraduates in summer school are waived for students in their final semester so long as they are enrolled for the number of credit hours needed to complete the requirements for obtaining a degree. Undergraduate students must submit the "Student Social Security Tax Exemption Statement: Students in Their Last Semester of Studies". This form can be obtained in the Payroll Office (EAB 205). Graduate students also must submit this same form and they can obtain it in the Graduate Studies Office (EAB 203).

For doctoral candidates, the "4 credit hour rule" may be waived with the approval of their adviser & the Graduate Dean. All required course hours except dissertation must be completed, and the student must not work for more than 20 hours per week. The student must submit the "Student Social Security Tax Exemption Statement: Certification of Full-Time Graduate Status". This form can be obtained in the Graduate Studies Office (EAB 203).

If you have any questions regarding the FICA tax exemption requirements, please contact the Payroll Office at 554-2325.