



**FICA Tax Exemptions for Student-Employees**  
**Policy & Procedures**

# Policy for CUNY Student FICA Tax Exemptions

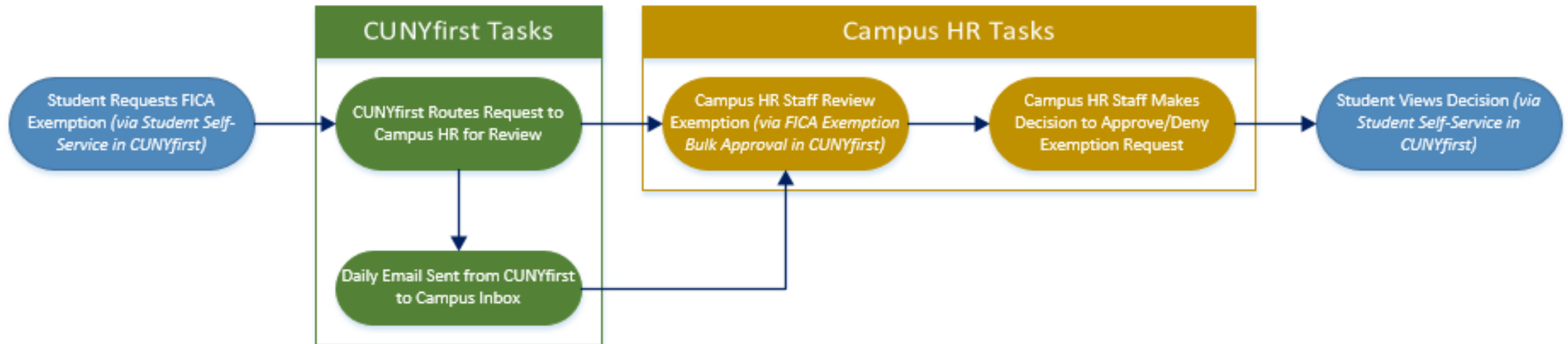
- A new policy was established in April 2019 based on IRS regulations and procedures.
  - *Section 3121(b)(10)*
  - *Revenue Procedure 2005-11*
- Effective this semester, the University will make student FICA determinations based on “safe harbor guidelines.”
  - As defined in *Revenue Procedure 2005-11*
  - Complete Policy can be found on OHRM website (*walk-through in later slide*)
- What are “safe harbor guidelines?”

# *Safe Harbor Guidelines (per IRS)*

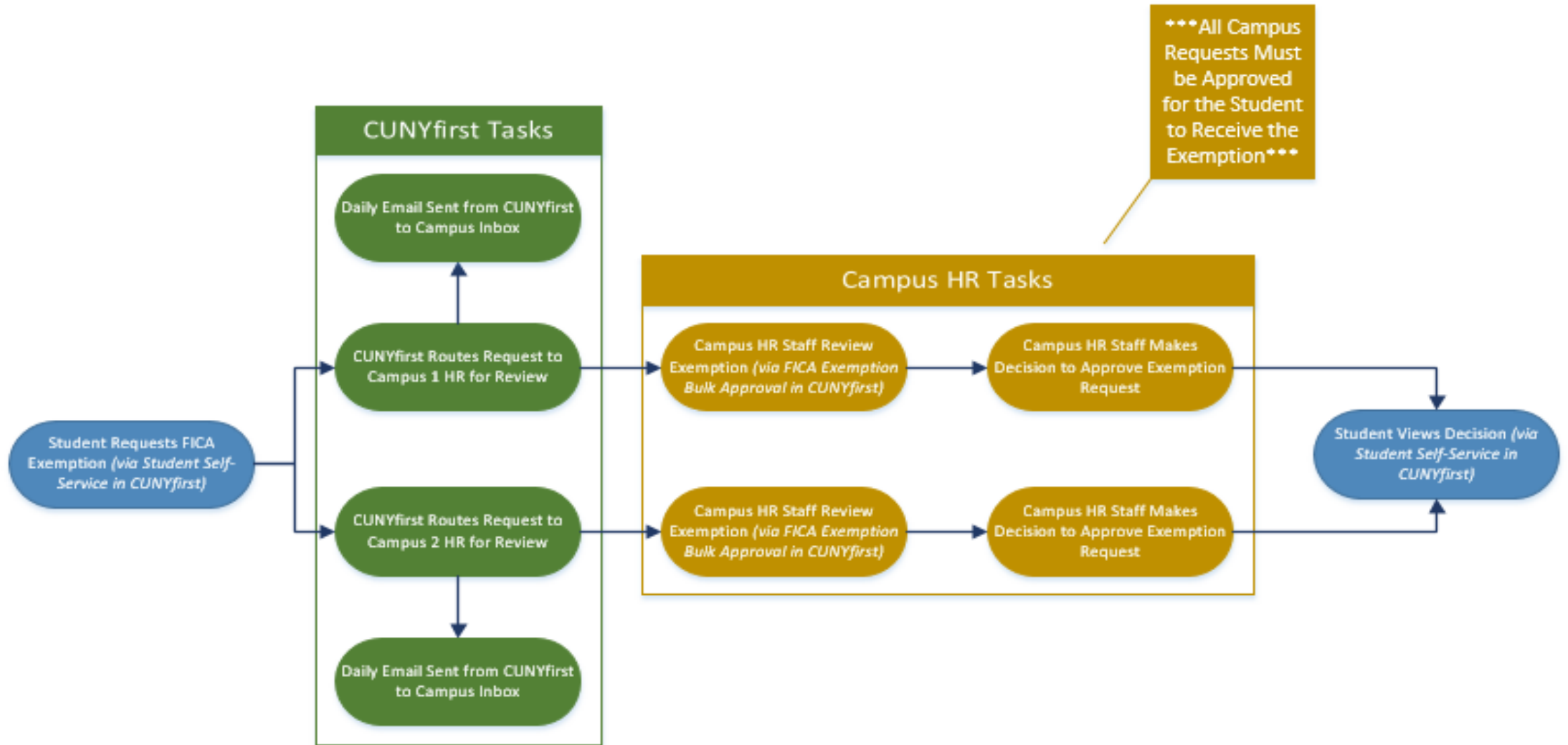
Under the *Revenue Procedure 2005-11* safe harbor rules, a wage payment made by the University to a student-employee will qualify for FICA tax exemptions if the individual:

- is at least a half-time undergraduate student or at least a half-time graduate or professional student of the University,
- is not a full-time employee of the University,
- is not a “professional employee” and
- is not a career employee eligible to receive certain employee benefits or participate in certain employment benefit plans (*i.e., vacation, sick leave, 403(b), etc.*)

# Workflow 1: Student Employed at One Campus



# Workflow 2: Student Employed at Multiple Campuses





# Student Self-Service in CUNYfirst

**CUNYfirst**  
Your Integrated Academic & Service Portal

Favorites | Main Menu | Self Service | Student Center

ID: 1

### Josephine's Student Center

**Academics**

[Search](#)  
[FAQ](#)  
[Tools](#)  
[My Academics](#)

Other academic... go to ...

**2018 Fall Term Schedule**

Class	Schedule

[weekly schedule](#) [enrollment shopping cart](#)

**Search For Classes**

**Holds**  
No Holds.

**To Do List**  
[Request I-20 Electronic](#)  
[DC Post Student Research Grant](#)  
[LWS Scholarship](#)  
[more](#)

**Ministories**  
[NYS ATB Proficient](#)  
[details](#)

**Enrollment Dates**  
**Enrollment Appointment**  
You may begin enrolling for the 2019 Fall Term Regular Academic Session on April 26, 2019.  
[details](#)

**Advisor**  
**Program Advisor**  
None Assigned

**Advisement / Transcript**  
[Official Transcript Request](#)  
[Departmental Online Advisement](#)  
[FACTS - Financial Aid](#)

**Finances**

**My Account**  
[Account Inquiry](#)

**Financial Aid**  
[View Financial Aid](#)  
[Accept/Denial Awards](#)  
[Direct Loan Processing Form](#)  
[Scholarship Form](#)

Other financial... go to ...

**Account Summary**

**You owe**

- Due Now
- Future Due 0.00

\*\* You have a past due balance of 3,003.26. \*\*

Currently used is US Dollar.

[enroll/manage payment plan](#) [make a payment](#)

**Personal Information**

**Emergency Contact**  
[Details](#)

**Context Information**

[FICA Exemption Request](#)

Other personal... go to ...

**Home Address** **Mailing Address**

**Phone** **Email**

**CUNYfirst**  
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Favorites | Main Menu | Self Service | Student Center | FICA Exemption Request 2

Josephine go to ...

**Personal Information** **Security** **Participation**

**academic honors and awards** **fica exemption request**

### FICA Exemption Request

A Student will qualify for the FICA exemption if the student:

- is at least a half-time undergraduate student or at least a half-time graduate or professional student of the University;
- is not a full-time employee of the University;
- is not a "professional employee" and
- is not a career employee eligible to receive certain employment benefits or participate in certain employment benefit plans (e.g. vacation, sick leave, 403(b), etc.)

Academic Institution	Term	Academic Progress Units	Academic Load	Exemption Request	Request Status
				<a href="#">Exemption Request</a>	Approved

**Personal Information** **Security** **Participation**

**Academic honors and awards** **Fica Exemption Request**

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**Personal Information** **Security** **Participation**

**academic honors and awards** **fica exemption request**

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**Personal Information** **Security** **Participation**

**Academic honors and awards** **Fica Exemption Request**

go to ...

# FICA Exemption Module in CUNYfirst

**CUNYfirst**  
Fully Integrated Resources & Services Tool

Home | Worklist | Add to Favorites | Sign out

Favorites Main Menu > CUNY > Human Capital Mgmt > HCM Extensions > FICA Exemption Bulk Approval

New Window | Help | Personalize Page

### FICA Exemption Request Approval

Empl ID:

Last Name:

First Name:

Business Unit:

FICA Request Status: Requested ▾

Fetch Data Clear All

	Student Information	Employment Information	FICA Action	FICA Audit Information	
	Empl ID	Name	Empl Pos	Academic Institution	Business Unit
1					
2					

	FICA Request Status	Denial Reason	Comments	Status	Status Description
	Requested				
	Requested				

Find | View All | First 1-2 of 2 Last

# FAQs

- After semester begins, how long should the campus wait to approve/deny exemption requests?
  - 21 days
- Does this new process apply to internal students?
  - No. The NRA clean-up project will be completed at a different date.
- After HR approves an exemption request, how long does it take to reflect on a student-employee's paycheck?
  - Within 2 pay cycles at maximum. For student-employees who are employed at multiple campuses, the overall exemption request will be implemented within 2 pay cycles after the final campus' approval.
- After campus HR approves an exemption request, how will they know that Central Office Payroll has approved/denied?
  - Campus HR staff must periodically check the request status in CUNYfirst.

A full list of FAQs can be found on OHRM's website.



# Questions?