

Students both working at MU and enrolled in classes at MU during the summer terms are eligible for FICA tax exemption based upon the following criteria. Proof of enrollment and confirmation of these rules must be completed in the Payroll Office prior to the tax exemption taking effect.

Marquette University

Student Payroll – Summer FICA Exemption

Confirmation Statement Summary

Full or Half –time Student

- I am currently an undergraduate student enrolled in six (6) or more credit hours (actual and/or equivalent) for the Summer term at Marquette University;
OR
I am currently a graduate student enrolled in four (4) or more credit hours (actual and/or equivalent) for the Summer term at Marquette University;
- I understand that in order to be exempt from Social Security and Medicare taxes I am not permitted to work full time, thus I am limited to working less than 37.5 hours per week for Marquette University;
- I understand that if my work hours equal or exceed 75 hours in one two-week pay period, the Payroll Department will contact my supervisor(s) and advise them of this limitation;
- I understand that if my work hours equal or exceed 75 hours in one two-week pay period a second time, the Payroll Department will reverse my exemption from Social Security and Medicare taxes immediately, in effect for that payroll check and all future payroll checks that pertain to hours worked during pay periods that coincide with the Summer term.

Less than half-time student

- I am currently an undergraduate student enrolled in five (5) or less credit hours (actual and/or equivalent) for the Summer term at Marquette University;
OR
I am currently a graduate student enrolled in three (3) or less credit hours (actual and/or equivalent) for the Summer term at Marquette University;
- I understand that in order to be exempt from Social Security and Medicare taxes I am not permitted to work full time, thus I am limited to working no more than 20 hours per week for Marquette University;
- I understand that if my work hours exceed 40 hours in one pay period, the Payroll Department will contact my supervisor(s) and advise them of this limitation;
- I understand that if my work hours exceed 40 hours per pay period a second time, the Payroll Department will reverse my exemption from Social Security and Medicare taxes immediately, in effect for that payroll check and all future payroll checks that pertain to hours worked during pay periods that coincide with the Summer term.

All students

- I understand that I am not permitted to work overtime for Marquette University;
- I understand that I am responsible for notifying the Payroll Department within one week of any changes to my Summer enrollment status at Marquette University.