

Student Social Security Exemption Deduction Chart

University of Kansas, Human Resources & Equal Opportunity Office and the Payroll Office

This chart is criteria for the exemption to the social security deduction for student positions. For enrollment criteria see the chart located at:

www.hreo.edu/files/documents/enroll_require.pdf

Employees may be exempted per their visa type, Contact Payroll payroll@ku.edu 785/864-4385 if you have questions regarding visa status.

Student *Summer Session* Exemption to the OASDI/FICA (Social Security) Deduction

	Exemption #1	Exemption #2
Student Hourly (0S9900) #	Total work hours are 30 or less per week	Enrolled for 3 hours or more in Summer Session
Graduate Teaching Assistants (0S1000)	Total work hours are 30 or less per week	Enrolled for 3 hours or more in Summer Session unless approved for 1 hr thesis/dissertation (see policy *).
Graduate Research Assistants (032000)	Total work hours are 30 or less per week	Enrolled for 3 hours or more in Summer Session unless approved for 1 hr thesis/dissertation or final master's semester (see policies * **)

If just one of the exemptions are not met - OASDI/FICA will be deducted

Student *Fall and Spring* Exemption to the OASDI/FICA (Social Security) Deduction

	Exemption #1	Exemption #2
Student Hourly (0S9900) #	Total work hours are 30 or less per week	Enrolled for a minimum of 6 credit hours
Graduate Teaching Assistants (0S1000)	Total work hours are 30 or less per week	Enrolled for a minimum of 6 credit hours unless approved for 1 hr thesis/dissertation (see policy *).
Graduate Research Assistants (032000)	Total work hours are 30 or less per week	Enrolled for a minimum of 6 credit hours unless approved for 1 hr thesis/dissertation or final master's semester (see policies* **).

If just one of the exemptions are not met - OASDI/FICA will be deducted

Student Hourly includes the Job Codes of 0S9900 and when prior HR approval is granted the usage of 0S3000 Student Assistant, 0S2300 Student Intern.

* An approved Graduate Teaching Assistant/Graduate Research Assistant Certification of Eligibility to Enroll in Fewer than Six Hours is on file and the student is

Policy: http://www.provost.ku.edu/policy/graduate/pdf/gta_gra_eligibility_requ4.pdf

Form: http://www.provost.ku.edu/policy/graduate/pdf/doctoral_certification_form_under_6hr_083104.pdf

** An approved Master's Level Graduate Research Assistant Certification of Eligibility to Enroll in Fewer than Six Hours is on file and the student is enrolled in at

http://www.provost.ku.edu/policy/graduate/pdf/masters_level_certification_form_under_6_hrs_081003.pdf