

You will be taxed social security and medicare taxes if you do not meet the criteria for the student FICA exemption based on the pay period. This includes summer criteria and is determined by the IRS [by pay period](#). Please also note that [biweekly payroll pays for time worked 2 weeks in arrears](#).

A student must work less than 30 hours per week and be enrolled at least ½ time – 6 hours for undergraduate students and 3 hours for graduate students during the fall and spring semesters and 3 hours for undergraduates and 1 hour for graduates during the summer semester. If you do not meet **BOTH** of these criteria in an [individual pay period](#), Social Security and Medicare taxes will be withheld from your paycheck.

## [IRS Guidelines Link](#)

### Fiscal Year 2021

Semester Enrollment for Student FICA Exemption	Payroll ID	Pay Period Begin Date	Pay Period End Date	PAYDAY
SS I & Ten Week	20212R01	6/13/20	6/26/20	7/10/20
SS II & Ten Week	20212R02	6/27/20	7/10/20	7/24/20
SS II & Ten Week	20212R03	7/11/20	7/24/20	8/7/20
SS II & Ten Week	20212R04	7/25/20	8/7/20	8/21/20
Fall	20212R05	8/8/20	8/21/20	9/4/20
Fall	20212R06	8/22/20	9/4/20	9/18/20
Fall	20212R07	9/5/20	9/18/20	10/2/20
Fall	20212R08	9/19/20	10/2/20	10/16/20
Fall	20212R09	10/3/20	10/16/20	10/30/20
Fall	20212R10	10/17/20	10/30/20	11/13/20
Fall	20212R11	10/31/20	11/13/20	11/25/20
Fall	20212R12	11/14/20	11/27/20	12/11/20
Fall	20212R13	11/28/20	12/11/20	12/22/20
Fall	20212R14	12/12/20	12/25/20	1/8/21
Spring	20212R15	12/26/20	1/8/21	1/22/21
Spring	20212R16	1/9/21	1/22/21	2/5/21
Spring	20212R17	1/23/21	2/5/21	2/19/21
Spring	20212R18	2/6/21	2/19/21	3/5/21
Spring	20212R19	2/20/21	3/5/21	3/19/21
Spring	20212R20	3/6/21	3/19/21	4/2/21
Spring	20212R21	3/20/21	4/2/21	4/16/21
Spring	20212R22	4/3/21	4/16/21	4/30/21
Spring	20212R23	4/17/21	4/30/21	5/14/21
Spring	20212R24	5/1/21	5/14/21	5/28/21
SS I & Ten Week	20212R25	5/15/21	5/28/21	6/11/21
SS I & Ten Week	20212R26	5/29/21	6/11/21	6/25/21

### Fiscal Year 2022

Semester Enrollment for Student FICA Exemption	Payroll ID	Pay Period Begin Date	Pay Period End Date	PAYDAY
SS I & Ten Week	20222R01	6/12/21	6/25/21	7/9/21
SS II & Ten Week	20222R02	6/26/21	7/9/21	7/23/21
SS II & Ten Week	20222R03	7/10/21	7/23/21	8/6/21
SS II & Ten Week	20222R04	7/24/21	8/6/21	8/20/21
Fall	20222R05	8/7/21	8/20/21	9/3/21
Fall	20222R06	8/21/21	9/3/21	9/17/21
Fall	20222R07	9/4/21	9/17/21	10/1/21
Fall	20222R08	9/18/21	10/1/21	10/15/21
Fall	20222R09	10/2/21	10/15/21	10/29/21
Fall	20222R10	10/16/21	10/29/21	11/12/21
Fall	20222R11	10/30/21	11/12/21	*Nov 24
Fall	20222R12	11/13/21	11/26/21	12/10/21
Fall	20222R13	11/27/21	12/10/21	*Dec 22
Fall	20222R14	12/11/21	12/24/21	1/7/22
Spring	20222R15	12/25/21	1/7/22	1/21/22
Spring	20222R16	1/8/22	1/21/22	2/4/22
Spring	20222R17	1/22/22	2/4/22	2/18/22
Spring	20222R18	2/5/22	2/18/22	3/4/22
Spring	20222R19	2/19/22	3/4/22	3/18/22
Spring	20222R20	3/5/22	3/18/22	4/1/22
Spring	20222R21	3/19/22	4/1/22	4/15/22
Spring	20222R22	4/2/22	4/15/22	4/29/22
Spring	20222R23	4/16/22	4/29/22	5/13/22
Spring	20222R24	4/30/22	5/13/22	5/27/22
SS I & Ten Week	20222R25	5/14/22	5/27/22	6/10/22
SS I & Ten Week	20222R26	5/28/22	6/10/22	6/24/22