

Sam Houston State University
A member of The Texas State University System

Finance & Operations Policy FO-PAY-21
Student FICA

1. Purpose

The Payroll Office complies with the Internal Revenue Code, Section 3121(b)(10), Revenue Procedure 2005-11, and 2005-1 C.B. 307. These provisions set forth generally applicable standards for determining whether students employed by Sam Houston State University (University) are eligible for student FICA tax

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A student who works immediately before and/or after an academic term in which the pay periods fall partially or wholly in the academic term is eligible for the tax exemption for the period those services are performed.

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Operations