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Taxes **(Social Security and Medicare)**

05/06

Social Security and Medicare Taxes

According to Section 3121(b)(19) of the Internal Revenue Code, an exemption from Social Security and Medicare taxes applies to nonimmigrant students, scholars, teachers, researchers, and trainees who are temporarily present in the U.S. in F, J, M, or Q status, as long as they remain nonresidents for federal income tax purposes, as determined by Section 7701(b) of the Internal Revenue Code. This exemption also applies to any period in which a foreign student is engaged in on-campus employment, practical training or other Immigration authorized employment. Students may be eligible to be exempt for up to 5 years, scholars for up to 2 years. Should the student/scholar change status to H-1 or another visa status, the student would immediately become subject to these taxes. F & J visa holders are still required to pay all applicable federal, state and local income taxes as defined by law.

For more information please refer to the IRS Publication 519 "U.S. Tax Guide for Aliens" or to Publication 15, Circular E, "Employer's Tax Guide".

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If Social Security and Medicare taxes are being deducted from your paycheck and you are still exempt as a nonresident for federal income tax purposes, please show this form to your employer to receive a refund. If your employer is unable to provide a refund, you must file form 8316, available at www.irs.gov, and mail it to the IRS. Please allow 3-6 months for the processing of this form.