

Graduate Students, Student FICA Exception and Enrollment

A graduate student must have enrollment in the academic term that is associated to the pay period in order to qualify for the Student FICA Exception.

A student enrolled in a Master of Education program at a university who had completed the requisite course work, whose dissertation topic had been approved, who was conducting research and experimentation needed for the dissertation, who was registered for dissertation advisement under the supervision of a committee of faculty members, and who was also employed six hours a week by the university, satisfied the requirements of regularly attending classes. However, a student working on a dissertation or thesis must be actually enrolled at the university for such independent student during the academic term in question.ⁱ Thus, graduate students and research assistants who worked for a university and used summer months to conduct research related to Ph.D. dissertations or for independent study and research related to preliminary examinations, but who didn't register for courses or attend classes didn't satisfy the "enrolled and regularly attending classes" requirement, even though they were considered by the university to be engaged full time in the study and degree programsⁱⁱ.

Note: Generally, graduate teaching assistants who teach more than 2 courses and non-teaching graduate assistants who work more than 14 hours per week should be paid through State Payroll. Please contact the System Director of Personnel for more information.

ⁱ Rev Rul 78-17, 1978-1 CB 306

ⁱⁱ Rev Rul 74-109, 1974-1 CB 288