

System-wide Policy: HR0385 - Social Security Benefits	
Version: 19	Effective Date: 04/21/2020

HR0385 – Social Security Benefits

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Objective:

To provide eligible university employees with social security benefits.

Policy:

1. University employees, except where exempted below, must participate and pay Social Security Old Age, Survivors, Disability and Medicare health insurance taxes. The university and each employee share contributions into the social security system.
2. Employees who are exempt from participation and payment of Social Security Old Age, Survivors, Disability and Medicare taxes are:
 - a. Undergraduate students who are employed less than full-time and who are enrolled for at least six undergraduate credit hours.
 - b. Graduate students who are employed less than full-time and who are enrolled for at least four graduate credit hours.
 - c. Graduate students who are employed less than full-time, have an assistantship (teaching, research, or other) and who are enrolled for at least three graduate credit hours.
 - d. Foreign Nationals who are temporarily residing in the U. S., provided they are not treated as U.S. residents for tax purposes, and they hold one of the following VISAS: F-1 (student), J-1 (exchange visitor), M-1 (vocational student), and Q (cultural exchange visitor).

Employees with federal appointments who were employed prior to December 31, 1983, participate only in the Medicare portion of social

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security. Rehired retirees from a State of Tennessee retirement plan, hired in a temporary position after retirement, will be exempt from Social Security and Medicare taxes on those wages.

3. The student exemption for undergraduate and graduate employees applies to employment during the normal school year and continues during normal school breaks for a period of five weeks or less. The exemption will also apply to employment during the summer if the student meets the minimum enrollment requirement during the summer term. Students who do not meet the exemption rules or who are not enrolled for five weeks or more must participate in the social security program and pay the applicable taxes.
4. IRS guidelines require that employees classified as postdoctoral students, postdoctoral fellows, or medical residents or interns are subject to FICA taxes.
5. Information regarding social security benefits can be found at the Social Security web site ssa.gov/ or the local Social Security Office.

PROCEDURES:

To view links to campus policies and procedures, click here:

<https://policy.tennessee.edu/campus-policies-procedures>