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Subject: *FICA tax assessment for graduate students working over the summer*

All,

Please share this information with your faculty and students.

Most of you know that students who are summer employees must register at least half time to avoid having FICA taxes (Social Security and Medicare) withheld. For graduate students that is a minimum of 5 credits. Students must be registered by July 7, to meet the 5 credit minimum to assure FICA is not withheld from their pay. FICA will be deducted from OSU paychecks for students who register after the deadline.

Payroll questions should be directed to your Business Center or Central Payroll.

All the best,

Jennifer Brown, Ph.D.

Vice Provost and Dean of the Graduate School

Steph Bernell, Ph.D.

Interim Vice Provost & Dean of the Graduate School