

THE UNIVERSITY OF MICHIGAN – PAYROLL OFFICE
REQUEST FOR EXEMPTION FROM FICA TAX WHILE WORKING ON PhD DISSERTATION

During academic terms in which a student is enrolled half-time or more and holds a GSI, GSA, GSRA or temporary appointment, the payroll system automatically exempts the student from FICA withholding on wages paid for those appointments.

During academic terms in which a student is not enrolled or enrolled less than half-time, such as the Spring/Summer semester, the payroll system does NOT automatically exempt the student from FICA withholding.

When the following circumstances occur during the Spring/Summer semester, the student may request to be exempt from FICA withholding:

- Student is not enrolled or enrolled less than half-time;
- Student's wages result from a GSI, GSA, GSRA or temporary appointment;
- Student is actively working on her/his dissertation; and
- Student's faculty advisor attests that the student is working on his/her dissertation and making progress towards the degree during the Spring/Summer academic semester.
- Student has met all requirements for candidacy. Please note, pre-candidates are not eligible to be exempt from FICA taxes.

To request an exemption from FICA taxes, both sections of this form must be completed and signed. Please return the completed form to the University Payroll Office via email to tax.payroll@umich.edu, or fax to (734) 647-3983 or send in campus mail to the Payroll Office, 1000 Victors Way, Ann Arbor, MI 48108. More information about the FICA exemption can be found at www.payroll.umich.edu.

Note: Retroactive FICA tax refunds can be processed in certain situations. Please contact the Payroll Office for more information regarding your FICA refund.

COMPLETED BY STUDENT:

I am working on my dissertation during the 2026 Spring/Summer Semester and I am employed at the University of Michigan in a qualifying appointment (GSI, GSA, GSRA, or a temporary employee position).

Student Employee Name _____ Student UMID _____

Student Signature _____ Student e-mail _____

Program Name _____ Date _____

I am a candidate and I completed my candidacy requirements on _____ (month, year).

Dissertation Start Date _____ Anticipated Completion Date _____

COMPLETED BY FACULTY ADVISOR:

I certify that the student above is working on the dissertation and making progress towards the degree during 2026 Spring/Summer semester.

Faculty Advisor Name Printed _____

Faculty Advisor Signature _____ Date _____