**Comptroller of Maryland – CENTRAL PAYROLL BUREAU**

**Employee FICA Tax Exempt Certificate**

*Please print or type all information in* ***Black Ink*** *for electronic imaging*

Check One: This certificate is being filed to claim exemption from FICA tax withholding.

This certificate is being filed to **revoke** a previous FICA tax exemption certificate.

Payroll System – Check One

Regular Contract University of Maryland

Personnel/Payroll Agency Code:

(See your pay stub for this number) Agency Name

(See your

Social Security Number Employee Name

I certify that I am EXEMPT from Federal Insurance Contributions Act (FICA) Taxes based on the following reason: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

(Indicate FICA exempt code from list below)

I further acknowledge that I am responsible for filing to revoke this exemption upon a change of status making me no longer eligible to claim exemption from FICA tax withholding.

Employee Signature Date Agency Head-Signature Indicates Approval

The exemption claimed above is subject to review by the Social Security Administration.

## Reason For Exemption

**Service performed while in the following capacity or under following condition:**

### FICA EXEMPT

#### CODE

1 Student in student capacity

##### Hospital patient or student nurse

###### 3 Inmate in an institution

4 Member of federal retirement system

5 N/A

##### Employee on F-1, J-1, M-1 or Q-1 type VISA

7 Fee basis as an independent contractor

8 Member of Maryland State Police retirement system

1. Payment made to the Estate of a former employee in calendar year after death

A Payment made to employee eligible for disability insurance benefits under FICA

Other: Explain in Detail

*See payroll manual for detailed explanation of the above types of exemptions.*