

# “T” versus “A” Job Code

Appointing an OPS employee with the correct job code is crucial to the employee being taxed appropriately.

- Prior to choosing a job code beginning with “A” or “T” you **MUST CHECK** the STUDENT ENROLLMENT FILE.
- For all Non-U.S. citizens, the FICA tax is dependent on the employee’s residency status.
- *Academic Breaks* - The half-time enrollment requirement and the full-time work restriction will not be enforced during academic breaks of five weeks or less.

<b>Job Code “A”</b>	
<b>An employee is Exempt from FICA taxes and job code “A” should be used when the following criteria are met:</b>	
	<ul style="list-style-type: none"> <li>• Employee is enrolled for at least six hours for the current fall or spring term.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is enrolled for at least 3 hours in the summer terms B or C.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is enrolled for all other summer terms or a combination of terms and is enrolled for at least 6 hours.</li> </ul>
<b>AND</b>	<ul style="list-style-type: none"> <li>• Employee is working 39 hours or less per week.</li> </ul>

<b>Job Code “T”</b>	
<b>An employee is subject to taxation and will be enrolled in BENCOR when the following criteria are met:</b>	
	<ul style="list-style-type: none"> <li>• Employee is enrolled for at least six hours for the current fall or spring term and working 40 hours or more.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is enrolled at FSU during the fall or spring term but is taking less than six credit hours.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is enrolled at Tallahassee Community College, FAMU, or other educational institution. Employee is <b>not</b> enrolled at FSU.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is a Non-Student.</li> </ul>
<b>AND</b>	<ul style="list-style-type: none"> <li>• Does not have a salaried appointment <b>OR</b> is not a reemployed retiree.</li> </ul>

<b>Job Code “T”</b>	
<b>An employee is subject to FICA taxation and will NOT be enrolled in BENCOR when the following criteria are met:</b>	
	<ul style="list-style-type: none"> <li>• Employee is enrolled for at least six hours for the current fall or spring term and working 40 hours or more.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is enrolled at FSU during the fall or spring term but is taking less than six credit hours.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is enrolled at Tallahassee Community College, FAMU, or other educational institution. Employee is <b>not</b> enrolled at FSU.</li> </ul>
<b>OR</b>	<ul style="list-style-type: none"> <li>• Employee is a Non-Student.</li> </ul>
<b>AND</b>	<ul style="list-style-type: none"> <li>• Does have a salaried appointment <b>OR</b> is not a reemployed retiree.</li> </ul>