

Social Security/Medicare Tax Withheld in Error

Who is exempt?

- Non-resident students and scholars under F-1, J-1 or M-1 visa status if at least one of the following applies to you:
 - On-campus student employment up to 20 hours a week (40 hrs. during summer vacations).
 - Off-campus student employment allowed by USCIS.
 - Practical Training student employment on or off campus.
- Resident students when employed by a school, college or university where the student is pursuing a course of study.

See <https://www.irs.gov/individuals/international-taxpayers/foreign-student-liability-for-social-security-and-medicare-taxes> for more details.

My W-2 shows Social Security/Medicare Tax withheld when it shouldn't have been. How do I get it back?

1. First, you must request the erroneously held social security/medicare tax withheld back from your employer. This may be a process, but they should be able to assist you. If they refuse, see step 2.
2. If your employer refuses to adjust the overcollection, you can file Form 843 with the IRS. <https://www.irs.gov/forms-pubs/about-form-843>
 - a. On Form 843 Line 7: • Explain in detail your reasons for filing this claim and show your computation for the refund. If you attach an additional sheet(s), include your name and SSN, ITIN on it.
 - b. You must, if possible, attach a statement from your employer stating why they will not issue you a reimbursement.

If you cannot get a statement from your employer, you should include a statement of the efforts you made to get the statement from your employer and support for the claim for your reimbursement. If your employer reimbursed part of the payment, include that information in this statement. Also attach Form 8316 found here: <https://www.irs.gov/individuals/international-taxpayers/social-security-tax-medicare-tax-and-self-employment>

- c. Attach the following:
 - i. A copy of your Form W-2
 - ii. A copy of your visa
 - iii. Form I-94
 - iv. Form DS-2019 (for J-1 Visa) or Form I-20 (for F-1 or M-1 Visa)

Where do I send it?

Mail this to:

Department of the Treasury Internal Revenue Service Center

Ogden, UT 84201-0038

How long will it take?

Can take a minimum of 3-4 months to process.