# **Procedures for Claiming Refund of Social Security Tax (FICA)**

# **(J-1 and F-1 status only)**

If you are an F-1 or J-1 student who thinks that Social Security and/or Medicare Taxes were withheld from your pay, because you were in the U.S. in this status for less than five years and had appropriate work authorization, then U.S. federal regulation requires that you contact the employer who issued you the W-2 and inform them of the error, AND ask that they refund you the money. Your employer may ask to see proof that you are eligible for a refund. The rules are explained in IRS Publication 519: US Tax Guide for Aliens. To access a copy, go to www.irs.gov.

If the employer can't/won't refund the social security tax, you will need to complete forms [843](http://www.irs.ustreas.gov/pub/irs-pdf/f843.pdf) and [8316](http://www.irs.ustreas.gov/pub/irs-pdf/f8316.pdf).

**Instructions for form 843**:

Complete all items on form 843.

Leave "Employer Identification Number” blank

For question 1, "Period", use the start and end dates of the appropriate tax year. For example, January 1, 2022 to December 31, 2022.

For question 2, enter the amount of incorrectly withheld Medicare and/or social security tax to be refunded.

For item 3, check "employment" box.

Leave items 4, 5a and 5b blank. For item 6, check "other" and write in "1040NR.”

For item 7 write, "I am a non-resident and citizen of (country) who has F-1/J-1 (specify) non-immigrant status. Section 3121(b)(19) of the Internal Revenue Code and the regulations thereunder state that a non-resident alien student on an F-1 or J-1 visa is not liable for paying Social Security and Medicare taxes on wages for as long as s/he is a non-resident alien under the residency rules stated in Section 7701(b), a foreign student on an F-1 or J-1 visa becomes a resident alien after five (5) calendar years in the United States. I state that for calendar year 2022 I was a non-resident alien student and not liable for the Social Security and Medicare tax. I hereby ask for a refund of Social Security and Medicare taxes withheld from my wages. I have asked my employer for a refund of these taxes and have been refused."

Further instructions may be viewed at www.irs.gov.

**Instructions for form 8316**:
Check "yes" on item A if your employment was authorized (on campus, off campus based on economic necessity, practical training). Answer all the questions on the form.

**Attachments**:

Form W-2 showing tax withheld in boxes 4 and 6

Copy of I-94 (www.cbp.gov/i94)

Copy of I-20 or DS-2019 (all pages)

Copy of US F-1 or J-1 visa stamp (or Dept. of Homeland Security-issued Change of Status Approval Notice)

If on Optional Practical Training or Academic Training, include a copy of your EAD card or academic training authorization letter.

If J-1, a copy of the letter from the J-1 sponsor that authorized the employment (if other than academic training)

Keep a copy of everything for your files. It can take up to six months to obtain a refund from the IRS. During that time, the IRS may write and ask you for additional information. You should respond to any requests for such information. If you move before a refund is issued, you should file a form 8822, Change of Address Request.

Mail form 843, form 8316 and attachments to:
Internal Revenue Service Center
Austin, Texas 73301-0215