

Student Tax Setup

State Unemployment Setup

An employee whose primary relationship with the institution is student is exempt from reporting of wages to the Georgia Department of Labor. This includes summer employment when the student worker may be in a non-student Pay Group such as xxC. While the student may become subject to Medicare and Georgia Defined Contribution Plan (GDCP) during summer if they are not enrolled at least half-time, the student is still not subject to reporting earnings to the Georgia Department of Labor.

STEP 1	Navigate to State Tax Data page
	Navigator > Payroll for North America > Employee Pay Data > Tax Information > Update Employee Tax Data > State Tax Data page.
STEP 2	Check student worker as "Exempt from SUT"
	When hiring or rehiring a student worker the "Exempt From SUT" box should be checked on the student's State Tax Data page. See screen shot below.

Federal Tax Data | **State Tax Data** | Local Tax Data

Sarah Jessica Parker Person ID

Tax Data Find | View All First 1 of 1 Last

Company 400 Georgia Gwinnett College Effective Date 03/26/2017

State Information Find | View All First 1 of 1 Last

*State GA Georgia

Resident UT Jurisdiction Exempt From SUT

Non-Residency Statement Filed

State Withholding Elements

*Special Withholding Tax Status None

*Tax Marital Status S Single allowance

Withholding Allowances 1 (GA Form G-4 line 3)

Additional Amount \$0.00

Additional Percentage 0.000

Additional Allowances 0 (GA Form G-4 line 4+5)

▶ Lock-In Letter Details

Save Return to Search Notify Refresh Update/Display Include History Correct History

Payroll has two queries payroll practitioners can run to identify employees regarding the "Exempt From SUT" status:

1. BOR_PY_STATE_SUI
2. BOR_PY_STUDENT_WITH_SUI

BOR_PY_STATE_SUI

This query returns all employees who have the "Exempt From SUT" flag checked as well as his/her current Pay Group. The practitioner can download this query into Excel and filter to identify employees NOT in a student paygroup (xxG, xxT, xxV, xxW). Research will need to be completed to determine if the employee should or should not be subject to reporting wages to the Georgia Department of Labor and any required updates entered.

BOR_PY_STUDENT_WITH_SUI

This query is to be used in conjunction with BOR_PY_STATE_SUI query. This query is looking at the same information, just from a different perspective. This query is looking at all student pay groups (xxG, xxT, xxV, xxW) and the SUT status. An employee with "N" in the SUT Exempt column does not have the Exempt from SUT box checked on the State Tax page and wages will be reported to Georgia Department of Labor. Research will need to be completed to determine if the employee should or should not be subject to reporting wages to the Georgia Department of Labor and any required updates entered.

FICA Setup

An employee whose primary relationship with the institution is student is generally exempt from Federal Insurance Contributions Act (FICA) (social security and Medicare) when working for the institution in which his/she is attending classes. The exception to the exemption is if the student has a break of longer than five weeks between active enrollment in classes. Many times a student will not take classes during the summer months but is still working for the institution. In this case, the student becomes subject to Medicare and enrolled in GDCP.



STEP 1	Navigate to Payroll page
	Navigator > Workforce Administration > Job Information > Job Data > Payroll page
STEP 2	Check student worker as "Exempt" in Job Data box
	When hiring or rehiring a student worker the FICA status on the Payroll page in Job Data box should "Exempt". See screen shot on the next page.

The screenshot shows the 'Payroll' page for Sarah Jessica Parker. The 'Payroll' tab is highlighted with a red arrow. The 'FICA Status' dropdown menu is set to 'Exempt' and is circled in red. Other visible fields include: Effective Date: 06/13/2017, Effective Sequence: 0, HR Status: Active, Payroll Status: Active, Action: Promotion, Reason: Promotion, Job Indicator: Primary Job, Payroll System: Payroll for North America, Absence System: Absence Management, Pay Group: 40A, Employee Type: S, Tax Location Code: 400GA, Holiday Schedule: NONE, FICA Status: Exempt, Absence Management System: USG_A, Eligibility Group: USG_BV, Exchange Rate Type, and Use Rate As Of.

Payroll has a query that payroll practitioners can run to identify employees in a student Pay Group whose FICA status is not equal to "E" - Exempt.

BOR_PY_FICA_STATUS_DETAIL

This query will return only the employee identification and record numbers of employees in a student Pay Group (xxG, xxT, xxV, xxW) whose FICA status is Subject or Medicare Only. Research will need to be completed to determine if the employee should be subject to FICA (social security and Medicare) or Medicare Only (Medicare and GDCP) and any required updates entered.

