To: Graduate Academic Department Coordinators

Please forward the information from this email to your graduate students (U.S. citizens, permanent residents, and resident aliens for U.S. tax purposes only) who may be subject to student FICA deductions of 8.95% (7.5% for DCP and 1.45% for Medicare) on their salaried paychecks (GSR, TA, etc.) during the following period: 07/10/19-09/18/19.

Graduate Division Financial Support Unit Links & Staff Information:
Payroll and Procedures Manual, Chapter 22: Defined Contribution Plan (DCP), Medicare and Unemployment Insurance
Employment Forms – NEW DCP Error Correction Form (also attached here)

Please let us know if you have any questions. Thank you for your assistance in sharing this information!

During the academic year, graduate student employees who are registered in at least 6 units by the 3rd week of each quarter are exempt from student FICA deductions. However, during the summer months (July and August), student employees (U.S. citizens, permanent residents and resident aliens) who are not registered in the minimum units required during Summer Session are subject to these deductions. Students who receive fellowship stipend payments and international graduate students (F-1 and J-1 visas), who are nonresident aliens, are not subject to student FICA deductions.

Students may obtain information and access to their DCP accounts via Fidelity on the web at http://www.netbenefits.fidelity.com/ or by calling 1-866-682-7787.

Below are links to several web pages that answer most questions regarding student FICA.
Student FICA, Defined Contribution Plan (DCP), and Medicare
Student FICA (DCP/Medicare) – Summer Pay
Student FICA (DCP/Medicare) – Academic Year Pay
Registration Extract and Payroll Interface

Thank you!

Courtney L. Aguila
Senior Graduate Employment Coordinator
Graduate Division, UC San Diego
9500 Gilman Drive, #0003
“Graduate education that transforms, enriches, and inspires.”

**Upcoming Out of Office:** June 17 and July 5