

“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 Non-U.S. citizen 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.

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

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

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

For more information on BENCOR please visit: <http://hr.fsu.edu/PDF/Publications/Bencor.pdf>