



## **Nonresident Alien Students: Refunding Social Security/Medicare Taxes**

F-1 and J-1 students are considered nonresident alien (NRA) for tax purposes during the first 5 calendar years they are present in the U.S. NRA students are not subject to Social Security/Medicare tax withholding while working on campus or while working for off-campus employers under Optional Practical Training (OPT) or Curricular Practical Training (CPT).

Section 3121(b)(19) of the U.S. Internal Revenue Code (IRC) specifies criteria by which an international student may be exempt from Social Security/Medicare taxes:

1. Individual must be a nonresident alien for tax purposes;
2. Individual must be present in the U.S. under F, J, M, or Q visa; and
3. Individual must be performing services in accordance with the primary purpose of the visa's issuance.

Occasionally off-campus employers of international students on OPT/CPT are unfamiliar with this IRC section and withhold Social Security/Medicare tax in error. International students should follow this guide and work with their off-campus employer to have their portion of Social Security/Medicare tax refunded.

### **Step 1: Request Refund from Employer**

You must contact the employer who withheld the Social Security/Medicare tax for assistance. Inform your employer of the Social Security/Medicare exemption for nonresident alien students working on OPT or CPT, and ask the employer to issue a refund of your Social Security/Medicare tax.

If this request is successful, you may stop here. If the employer is unwilling to provide a refund then proceed to Step 2.

### **Step 2: If the Employer is Unwilling to Provide a Refund**

Please note instructions are provided for illustrative purposes. Always consult the form instructions for the most up-to-date information.

1. Complete [Form 843, Claim for Refund and Request for Abatement](#)
2. Attach the following items to **Form 843**:
  - a. A copy of your Form W-2 to prove the amount of social security and Medicare taxes withheld.
  - b. A copy of your visa.

- c. Form I-94 (or other documentation showing your dates of arrival or departure).
  - d. If you have an F-1 visa, Form I-20.
  - e. If you have a J-1 visa, Form DS-2019.
  - f. If you are engaged in optional practical training or employment due to severe economic necessity, Form I-766 or Form I-688B.
  - g. A statement from your employer indicating the amount of the reimbursement your employer provided and the amount of the credit or refund your employer claimed or you authorized your employer to claim. If you cannot obtain this statement from your employer, you must provide this information on our own statement and explain why you are not attaching a statement from your employer or on [Form 8316](#) claiming your employer will not issue the refund.
  - h. If you were exempt from social security and Medicare tax for only part of the year, pay statements showing the tax paid during the period you were exempt.
3. Make a copy of all these documents for your records.
  4. Mail the completed **Form 843** and **Form 8316** with attached copies of the other documents specified above to the address in [Pub 519](#) for nonresident aliens requesting refunds of social security or Medicare taxes withheld in error from pay that is not subject to these taxes.

This refund application is not a quick process and may take several months. Students should wait at least 60 days before attempting to contact the IRS to check the status of the refund request.