

The Office of Human Resources (OHR) has received a number of queries regarding the process for filing for a FICA refund. In consultation with CUNY Central, please be advised of the following:

- The process for requesting a refund of FICA deductions for the prior year will require submittal of a Registrar's letter confirming all semesters that the student-employees was a full-time student to the Payroll Unit
  - NOTE: employees can only request a FICA refund(s) for the last three years.
  
- If a student-employee wishes to request a FICA refund from the Office of State Comptroller (OSC), they must report to the Payroll Unit to complete and sign the designated form certifying they will not seek a refund from the IRS.
  - NOTE: If you are an international student, you may be required to submit other supporting documents, such as a copy of the I-94, VISA.
  
- Processing and receiving FICA refunds from the OSC may take several years  
NOTE: As of today, OSC has started processing refunds for 2015.
  
- It is recommended that you submit your request for a FICA refund to the IRS as their process may be quicker
  - NOTE: For information on IRS' procedure, please visit the IRS website: <https://www.irs.gov/>
  
- It is recommended you consult with a tax professional regarding FICA.

Questions and/or concerns on this matter may be directed to [GCFICA@GC.CUNY.EDU](mailto:GCFICA@GC.CUNY.EDU)