

Refund of Social Security and Medicare Taxes Withheld in Error

If Social Security or Medicare taxes were withheld in error from pay for on-campus employment that is not subject to these taxes, international students should first speak with a staff member in the Financial Aid Office to confirm that an error has been made.

In other situations, if these taxes are withheld from employment with:

- the campus food service provider, contact their office manager directly to request a refund.
- an employer through curricular or optional practical training while you are still a non-resident alien for tax purposes, contact the employer who withheld the taxes for a refund.

Only if you are unable to get a full refund of the amount from your employer, should you file a claim for refund with the Internal Revenue Service on Form 843, Claim for Refund and Request for Abatement. Attach the following items to Form 843.

- A copy of your Form W-2 to prove the amount of Social Security and Medicare taxes withheld.
- A copy of your visa.
- Form I-94 (or other documentation showing your dates of arrival or departure).
- If you have an F-1 visa, Form I-20.
- If you have a J-1 visa, Form DS-2019.
- If you are engaged in Optional Practical Training or Employment due to Severe Economic Necessity, Form I-766 or Form I-688B.
- 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 your 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.
- 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.

File Form 843 (with attachments) with the Department of the Treasury, Internal Revenue Service Center, Philadelphia, PA 19255.

Source: IRS Publication 519, [Chapter 8](#).