

Social Security and Medicare Tax Refund

[Social Security and Medicare Tax Refund](#) [1]



What is Social Security or Medicare Tax?

The Federal Insurance Contributions Act (FICA) mandates that U.S. resident taxpayers must fund (in the form of a federal payroll tax) the following programs:

- Social Security- old-age, survivors, and disability insurance taxes
- Medicare- hospital insurance taxes

Together these taxes total nearly 8% of yearly earned income and are usually deducted or withheld automatically by the employer based on the employee's tax residency status and other information.

Nonresident federal tax filers are exempt from these taxes. If you are a nonresident tax filer and these taxes were withheld from your paycheck in error, you will need to request a refund. See the section below for more information.

If you are not sure about your tax residency status, please see [our section on determining this status](#) [2].

Who Can File For A Refund?

In addition to nonresident federal tax filers, you are also not subject to Social Security or Medicare tax withholding on your wages if:

- you have on-campus employment, or
- you are authorized for Curricular Practical Training (CPT) or Optional Practical Training (OPT), or
- you are authorized for employment due to Economic Hardship

If these taxes were withheld from your paycheck in error, you will need to request a refund. See the section below for more information.

How to Request a Refund

If your employer has withheld Social Security or Medicare taxes in error, follow these steps:

1. Request a refund from your employer.

You must first request a refund of these taxes from your employer. **If your employer is able to refund these taxes, no further action is necessary.** For Yale-earned income, contact the [Yale international Tax Office](#) [3].

2. If necessary, request a statement from your employer.

If your employer is unable to refund these taxes, request a statement outlining their denial of your refund and file Forms 843 and 8316.

3. If necessary, request a refund from the IRS.

If you are unable to receive a refund of these taxes from your employer, you may then file Form 843 and 8316 to request a refund from the IRS. **Make sure to include the following:**

- a completed 843 form (see [IRS instructions](#) [4])
- a completed [8316 form](#) [5]
- a copy of your W-2(s) that indicates the Social Security tax that was withheld in error
- a copy of the current visa page of your passport
- a copy of your I-94 record
- if applicable, a copy of your I-20 form that indicates CPT or OPT authorization
- if applicable, a copy of your EAD card authorizing OPT or Economic Hardship
- a written statement that you unsuccessfully requested a refund of these taxes from your employer (this can be the statement that you obtained from your employer, or your own statement that you were denied refund of these taxes and were unable to obtain a statement from them)

4. Submit your forms to the IRS.

Print, sign and date form and mail these documents to *Department of the Treasury, Internal Revenue Service Center, Ogden UT 84201-0038*. Do not include these documents with your federal income tax return.

5. Keep copies!

Remember to keep copies of what you file each year (in case your return gets reviewed and there is a problem or if the IRS audits you in the future).

Source

URL: <https://oiss.yale.edu/employment-taxes/for-scholars/us-taxes/social-security-and-medicare-tax-refund>

Links

[1] <https://oiss.yale.edu/employment-taxes/us-taxes/social-security-and-medicare-tax-refund> [2] <https://oiss.yale.edu/./us-taxes%23taxfilingstatus> [3] <https://your.yale.edu/work-yale/financial-management/tax-compliance-and-planning/international-tax-office> [4] <https://www.irs.gov/forms-pubs/about-form-843> [5] <https://www.irs.gov/pub/irs-pdf/f8316.pdf>
