

# REFUND OF SOCIAL SECURITY OR MEDICARE TAXES

Employers should not withhold Social Security or Medicare taxes from F-1 or M-1 workers (the US government does not expect you to retire here and you are not eligible for Medicare coverage). If you see any amount in the FICA box on your W-2, that is for Social Security and Medicare and these are "Taxes Withheld in Error". Please follow these instructions to have this money refunded to you!!

## Refund of Taxes Withheld in Error

If social security or Medicare taxes were withheld in error from pay that is not subject to these taxes, contact the employer who withheld the taxes for a refund. The Employer should give you this money back. Some employers do not know how to do this. If they cannot refund these taxes they will need to help you get the refund from the US government with a letter (see #5 below)

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

- 1) A copy of your Form W-2 to prove the amount of social security and Medicare taxes withheld,
- 2) A copy of the page from your passport showing the visa stamp, (the visa does not need to be valid)
- 3) Copy of your I-94 card or printout from <https://i94.cbp.dhs.gov/>
- 4) Copy of your current or most recent I-20
- 5) A statement/letter from your employer indicating the amount of the reimbursement your employer provided and the amount of the credit or refund your employer claimed or that 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.
- 6) Form 8316, Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident Alien on an F, J, or M Type Visa (PDF)
- 7) Form 843

You must send #1-7 to the IRS office where your employer's Forms 941 returns were filed. You can locate the IRS office where your employer files his Form 941 by going to Where to File Tax Returns.