

## JI VISA – FICA EXEMPTION INFORMATION

The purpose of this document is to provide a brief overview of the J1 Visa FICA Exemption. For specific questions please contact [UK Payroll Services](#).

### **Summary**

The exemption is for two calendar years from the initial entry into the US on a J1 visa. Please note that if the entry is in the middle of the year that year counts as one of the two years of exemption.

Example:

Entry occurred November of 2021. The exemption would be for calendar year 2021 and 2022. Thus, ending on 12/31/22, and on the January 2023 pay statement deductions would occur.

### **Reviewing Pay Statements**

We advise employees to review pay statement details regularly. For instructions on accessing your pay statement please click [here](#).

Example deductions during exemption period

```
TAXES
FED TX Withholding Tax
KY TX Withholding Tax
KY09 TX EE Occupation Tax
```

Example deductions after exemption period

```
TAXES
FED TX Withholding Tax
FED TX EE Social Security Tax
FED TX EE Medicare Tax
KY TX Withholding Tax
KY09 TX EE Occupation Tax
```

For specific questions please contact [UK Payroll Services](#).