# Social Security/Medicare

## Overview
All employees who are paid wages by the University, with the exception of student workers, graduate assistants and certain visa holders, must contribute to the Federal Social Security Program as well as to Medicare.

## Eligibility
All employees who are paid wages regardless of full-time or part-time status are required to participate. Exceptions may be made for student workers, graduate assistants and individuals with special visa arrangements.

## Detail
The University is required to collect Social Security and Medicare tax on wages earned by employees, and submit it to the government on the employee’s behalf.

The government allows certain benefits to be paid with pre-tax dollars. As such they are exempt from these and other taxes.

The cost to the employee and employer is established by Congress.

More information on Social Security and Medicare can be found at:

- [www.ssa.gov](http://www.ssa.gov)
- [www.medicare.gov](http://www.medicare.gov)