

FICA REFUND REQUEST

OR

OPS FICA ALTERNATIVE RETIREMENT PLAN CONTRIBUTION REFUND REQUEST

The employing agency must complete Part I and II to request a refund of Federal Insurance Contribution Act (FICA) taxes, also known as Social Security (Old-Age, Survivors, and Disability Insurance) and Medicare and/or to request a refund of the employee's contribution to the OPS FICA Alternative Retirement Plan. The employee needs to sign Part III if the refund requested is for prior year FICA taxes.

Part I. To be completed and signed by employing agency		
Last Name	First Name	Middle Initial
Last 4 digits of Social Security Number XXX-XX-	Dates employee is eligible for a refund of Social Security and/or Medicare tax From: _____ To: _____	
Check all that apply: <input type="checkbox"/> Refund of Social Security Taxes <input type="checkbox"/> Refund of Medicare Taxes <input type="checkbox"/> Refund of OPS FICA Alternative Retirement Plan Contribution		
Agency 29-digit FLAIR account code in which the agency's matching refund should be restored _ _ _ - _ _ - _ _ _ _ _ _ _ _ _ - _ _ _ - _ _ _ - _ _		
Agency Preparer's Name (printed)		Agency Preparer's Title
Agency Preparer's Name (signed)	Date	Phone:
	Email:	

Part II. Reason employee is eligible for refund
Dual employment <input type="checkbox"/> Individual is an OPS employee that also holds a salaried position, but has NOT been continuously employed by the State of Florida as a salaried employee since prior to April 1, 1986. Correct retirement code is ZM. <input type="checkbox"/> Individual is an OPS employee that also holds a career service position. Employee has been continuously employed by the State of Florida as a salaried (not OPS) since prior to April 1, 1986. Correct retirement code is ZX.
Rehired retiree <input type="checkbox"/> Individual is an OPS employee that retired from a Florida Retirement System employer and has begun to receive benefits from the system or has reached normal retirement age under the plan. Correct retirement code is ZM.
OPS eligible to participate in the OPS FICA Alternative Retirement Plan <input type="checkbox"/> Individual is a temporary or seasonal Other Personnel Services employee that does otherwise meet criteria to be exempt from the alternative plan. Correct retirement code is ZA.
Other per Internal Revenue Code §3121(b)(7)(F) <input type="checkbox"/> Employee is a client, inmate or resident of a State hospital, home, or institution. Correct retirement code is ZX. <input type="checkbox"/> Employee is hired to relieve an individual from unemployment. Correct retirement code is ZX. <input type="checkbox"/> Employee hired temporarily for emergencies or natural disasters. Correct retirement code is ZX.

Part II. Reason employee is eligible for refund (continued)

Nonresident alien

- Individual is a nonresident alien that qualifies for Internal Revenue Code §3121(b)(19) exemption by meeting *all* of the following qualifications:
- They do not possess an USCIS Form I-551, Permanent Resident Card (green card)
 - They do not satisfy the substantial presence test (See IRS Pub 515)
 - They are present in the U.S. under an F-1, J-1, M-1, or Q-1 visa, and
 - They are performing services in accordance with the primary purpose of the visa's issuance
- Correct retirement code is (circle one): ZX HD HF ON PD PF
- *Bureau of State Payrolls may request additional information to verify eligibility

Part III. To be completed and signed by employee if refund requested is for a prior calendar year

Under penalty of perjury, I, _____ (employee), have not and will not request a refund or credit for my _____ (years overpaid) overpayment of Social Security and/or Medicare taxes from the Internal Revenue Service. Any refund or credit already sought has been rejected.

Employee's Signature: _____ Date: _____

Part IV. Additional information

Additional Medicare Tax:

Beginning January 1, 2013, the Affordable Care Act added §3101(b)(2). This increases the Medicare tax by an additional 0.9% for employee contributions on wages that exceed a threshold, which is currently \$200,000. There is no additional Medicare tax for employers on wages that exceed this threshold. The procedural rules state that prior year adjustments are to be treated like Federal Income Withholding tax. Therefore, BOSP will not process refunds for prior year additional Medicare tax amounts. The employee is to reconcile the difference when filing their Individual Income Tax Return.

Retirement Code Adjustments:

It may be necessary to process an online retirement adjustment if the employee was previously enrolled in an FRS retirement plan that required an employee contribution which was deducted from their pay under the incorrect retirement code. The employee would be due a refund for the employee contribution amount which was deducted, if the new retirement code does not also require an employee contribution amount.