

Nonresident Alien Employees with F, J, M or Q visa types may be eligible for a FICA payroll tax exemption under Internal Revenue Code Section 3121(b)(19):

3121(b)(19) 

— Service which is performed by a nonresident alien individual for the period he is temporarily present in the United States as a nonimmigrant under subparagraph (F), (J), (M), or (Q) of section 101(a)(15) of the Immigration and Nationality Act, as amended and which is performed to carry out the purpose specified in subparagraph (F), (J), (M), or (Q), as the case may be;