

Rhode Island Hospital Medical Resident FICA Refund Claims for periods ending before April 1, 2005

Refund checks for the periods January 1, 1995 through December 31, 1995 and January 1, 1998 through March 31, 2005 were mailed to eligible consenting residents on October 8, 2013. If you were a consenting resident during these periods and have not yet received a package, please contact us at RIHFICAREFUND@Lifespan.org.

The Miriam Hospital Medical Resident FICA Refund Claims for periods ending before April 1, 2005

Refund checks for the periods January 1, 1995 through December 31, 1995 and January 1, 1998 through December 31, 2003 were mailed to eligible consenting residents on October 8, 2013. If you were a consenting resident during these periods and have not yet received a package, please contact us at RIHFICAREFUND@Lifespan.org.

Medical Resident FICA Refund Claims for periods ending after April 1, 2005

On April 1, 2005, new regulations regarding the student FICA exception became effective. The regulations state that an employee who works 40 hours or more (full-time employee) for a school, college or university is not eligible for the student exception. The regulations exclude medical residents from the student exception. The Supreme Court recently ruled that IRS regulations that became effective April 1, 2005 are valid, upholding the IRS' position that residents are not students and thus not eligible for the student exception to FICA taxes for periods ending after April 1, 2005.