Generally, services performed by you as a nonresident alien temporarily 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 are not covered under the social security program if the services are performed to carry out the purpose for which you were admitted to the United States. This means that there will be no withholding of social security or Medicare taxes from the pay you receive for these services. These types of services are very limited and generally include only on-campus work, practical training, and economic hardship employment.

Social security and Medicare taxes will be withheld from your pay for these services if you are considered a <u>resident alien</u>, as discussed in chapter 1, even though your nonimmigrant classification ("F," "J," "M" or "Q") remains the same.

Services performed by a spouse or minor child of nonimmigrant aliens with the classification of "F-2," "J-2," "M-2," and "Q-3" under social security.

Nonresident Alien Students

If you are a nonresident alien temporarily admitted to the United States as a student, you are generally not permitted to work for a wage or salary or to engage in business while you are in the United States. In some cases, a student admitted to the United

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