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

The IRS made an administrative determination in March 2010 to accept the position that medical residents are exempted from FICA taxes for tax periods ending before April 1, 2005. Rhode Island Hospital subsequently filed claims in accordance with the March 2010 administrative determination. We have been informed that the claims are currently under review. The IRS has not yet indicated when distribution of refund payments will occur. Various factors such as the large size and complexity of the Rhode Hospital claim may have an impact on the length of the IRS review. We will update this page as further information becomes available. In the meantime, please send any address updates or specific questions regarding your claim to Deloitte at lifespan@deloitte.com.

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

The Miriam Hospital was recently notified that the IRS review of the Miriam Hospital claims has been completed and fully allowed. After the Hospital receives checks, post-claim administration work (i.e., allocating interest, issuing individual checks, preparing Forms W-2c) must be completed. While we cannot offer a definite timeline as to when you can expect the refund, we are optimistic that the process will be completed in this calendar year. Please send any address updates or specific questions regarding your claim to Deloitte at lifespan@deloitte.com.

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.

Questions or Concerns

This webpage is our preferred method to inform you of any change in status for the Rhode Island Hospital or Miriam Hospital medical resident FICA refund claims. Please check back frequently to learn of any such status changes. If you have any specific questions regarding your claim, please contact Deloitte at lifespan@deloitte.com.