



IRS Special Edition Tax Tip 2014-13: Tax Information for Students Who Take a Summer Job

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IRS Tax Tips

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Tax Information for Students Who Take a Summer Job

Many students take a job in the summer after school lets out. If it's [your first job](#) it gives you a chance to learn about the working world. That includes taxes we pay to support the place where we live, our state and our nation. Here are eight things that students who take a summer job should know about taxes:

1. Don't be surprised when your [employer withholds taxes](#) from your paychecks. That's how you pay your taxes when you're an employee. If you're self-employed, you may have to pay [estimated taxes](#) directly to the IRS on certain dates during the year. This is how our pay-as-you-go tax system works.
2. As a new employee, you'll need to fill out a [Form W-4](#), Employee's Withholding Allowance Certificate. Your employer will use it to figure how much federal income tax to withhold from your pay. The [IRS Withholding Calculator](#) tool on IRS.gov can help you fill out the form.
3. Keep in mind that all [tip income](#) is taxable. If you get tips, you must keep a daily log so you can report them. You must report \$20 or more in cash tips in any one month to your employer. And you must report all of your yearly tips on your tax return.

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4. Money you earn doing work for others is taxable. Some work you do may count as [self-employment](#). This can include jobs like baby-sitting and lawn mowing. Keep good records of expenses related to your work. You may be able to deduct (subtract) those costs from your income on your tax return. A deduction may help lower your taxes.

5. If you're in ROTC, your [active duty pay](#), such as pay you get for summer camp, is taxable. A subsistence allowance you get while in advanced training isn't taxable.

6. You may not earn enough from your summer job to owe income tax. But your employer usually must withhold [Social Security and Medicare taxes](#) from your pay. If you're self-employed, you may have to pay them yourself. They count toward your coverage under the Social Security system.

7. If you're a [newspaper carrier](#) or distributor, special rules apply. If you meet certain conditions, you're considered self-employed. If you don't meet those conditions and are under age 18, you are usually exempt from Social Security and Medicare taxes.

8. You may not earn enough money from your summer job to be required to file a tax return. Even if that's true, you may still want to file. For example, if your employer withheld income tax from your pay, you'll have to file a return to get your taxes refunded. You can prepare and e-file your tax return for free using [IRS Free File](#). It's available exclusively on IRS.gov.

Visit IRS.gov for more about the [tax rules for students](#).

Additional IRS Resources:

- Student's Page - [High School](#)
- Student's Page - [Higher Education](#)

IRS YouTube Videos:

- Part-Time and Summer Jobs – [English](#)
- IRS Withholding Calculator – [English](#) | [Spanish](#) | [ASL](#)

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