This note discusses whether medical residents should be categorized as employees or students for the purpose of the student exception in the Internal Revenue Code, and therefore, whether they and the hospitals in which they learn and work must contribute to Social Security through the Federal Insurance Contribution Act. Although medical residents are still in the process of learning about their profession, they have obtained advanced degrees, provide valuable services to hospitals and medical centers, often in excess of forty hours per week, and are paid wages for these services. When a person dedicates such a significant portion of his or her time to providing a service for which he or she is paid, effectively creating an employee–employer relationship, both the employee and the employer should contribute to the Social Security system envisioned by Congress.