California State University
Northridge

May 1, 2015

Dear Student,

Attached you will find an Hourly Student Employee Summer Form for you to complete and return to your current or summer employer department.

Please complete the Summer Form and return it to your department Timekeeper by Friday, May 15, 2015. This form will be used to assess your interest in working and your plans to enroll at CSUN during Summer 2015. In addition, if the department determines to hire you for the Summer based on their needs, the Status Form will be used to process your appointment.

As a student employee, we want to advise you that under certain conditions, you may not be eligible for the student FICA exemption. Specifically, if you are employed in a student classification but:

a) are not enrolled during the Summer,

b) enroll for a cumulative total of less than 6 units if you are an Undergraduate student, or 4 units if you are a Graduate student, during all of Summer 2015; or,

c) drop or fall below these half-time thresholds during the Summer,

you will not be eligible for FICA exemption per Internal Revenue Service Code session 3121 (b)(10).

As a result, 1.45% of your gross earnings would automatically be deducted for Medicare Tax. In addition, you will automatically be enrolled in the Part-Time/Seasonal/Temporary (PST) Retirement Plan and be required to contribute 7.5% of your pre-tax gross pay each applicable pay period. If you are already a member in the California Public Employees’ Retirement System (CalPERS), you will not be required to participate in the PST Retirement Program.

The funds deposited into the Part-Time/Seasonal/Temporary (PST) Retirement Plan are fully vested upon enrollment; you are entitled to 100% of your account 90 days after you separate from service. The PST program is a qualified 457 plan under the Internal Revenue Service Code and is administered by Savings Plus. For additional information including designating a beneficiary and obtaining access to your funds, please visit the PST website at: https://www.savingsplusnow.com/

Please note, if you do qualify for the student FICA exemption, you are limited to working up to 20 hours per week throughout your Summer appointment.

Consult with your supervisor/manager to determine if you are a self-reporter. If you are a self-reporter, report time worked on the online timesheet. If you have more than one student job, ensure that you enter and record your time against the appropriate job record/position. If you are not a self-reporter, submit your paper timesheet to your department Timekeeper or Coordinator. Consult with your department to obtain time reporting and timesheet submission deadlines as the dates may vary by department.

If you have additional questions or need assistance in completing the Summer Student Employee Status Form, please contact your Timekeeper. If your class load or enrollment plans change, please contact your supervisor immediately.

Thank you.

Payroll Administration