HR: Student Summer Employment
Summer 2016
Hiring & Processing Workshop

Presented by the Office of Human Resources

Thursday, May 5, 2016
10:00 AM – 11:30 AM and 1:00 PM – 2:30 PM
OV 16
AGENDA

• Welcome
• Overview
• Summary of IRS Regulations
• Eligibility for Student Employment
• Hiring New Students
• Process for Summer 2016
• Time and Labor Exceptions
• Who to contact
• Q & A
In summary....

- Exemption from PST Retirement deduction and Medicare Tax is tied to enrollment:
  - When school breaks are greater than five (5) weeks
  - Students not enrolled at \( \frac{1}{2} \) time or more are assessed these deductions
  - Enrollment at \( \frac{1}{2} \) means...
    - 6 Units Undergrad; 4 Units Graduate
    - International Students must be FT
Summary of IRS Regulations

What is FICA?

- **FICA** stands for *Federal Insurance Contributions Act*
  - A tax imposed by the federal government on employees and employers to fund *Social Security* and *Medicare*
- The Reconciliation Act (OBRA) permits the employer to provide an alternate retirement plan
- The CSU participates in the California State Department of Personnel Administration’s Part Time/Seasonal/Temporary Plan (PST)
- If *not exempt*, taxes are paid on gross wages:
  - PST Retirement Plan – 7.5%
  - Medicare – 1.45%
  - Funds in PST plan are fully vested and may be withdrawn 90 days after complete separation
## Quick Guide to Student Employment Eligibility

<table>
<thead>
<tr>
<th>Student Job Code and Title</th>
<th>Enrollment Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1870 - Student Assistant</td>
<td>Half-Time:&lt;br&gt;Undergraduate Student: 6 units&lt;br&gt;Graduate Student: 4 units</td>
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<tr>
<td>1871 - Student Assistant, On-Campus Work Study</td>
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<tr>
<td>1872 - Student Assistant, Off-Campus Work Study</td>
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</tr>
<tr>
<td>1868 - Non Resident Alien Student Assistant (NRA)</td>
<td>Full-Time:&lt;br&gt;Undergraduate Student: 12 units&lt;br&gt;Graduate Student: 8 units&lt;br&gt;*May be enrolled in less if approved by IESC or Tseng College</td>
</tr>
<tr>
<td>1874 - Taxable Student Assistant</td>
<td>Less than Half-Time:&lt;br&gt;Undergraduate Student: 〈 6 units&lt;br&gt;Graduate student: 〈 4 units</td>
</tr>
<tr>
<td>1150 - Instructional Student Assistant, On-Campus</td>
<td>1 unit minimum to be hired in this classification*&lt;br&gt;Work Study must be ½ time or more</td>
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<tr>
<td>1151 - Instructional Student Assistant, On-Campus Work Study</td>
<td></td>
</tr>
<tr>
<td>1152 - Instructional Student Assistant, Off-Campus</td>
<td></td>
</tr>
<tr>
<td>1153 - Instructional Student Assistant, Off-Campus Work Study</td>
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</tbody>
</table>

*Note: Enrollment at less than half-time will result in pay being taxable. No changes are required to the job code. This process will be handled by HR.
Eligibility for Student Employment

You have to be a student to be a student worker!

- Requirements vary based on Job Code

- **During the Academic Year:**
  - Student Assistants = ½ or more
  - ISAs, TAs, and GAs = 1 Unit or more
  - Non Resident Alien Student Asst (1868) – Full Time

- **During the Summer Term:**
  - May work as long as they did not graduate in Spring and are enrolled for Fall
Hiring New Students

Eligibility to work during the Summer Term

- Students who were enrolled in Spring and will be returning in Fall may be newly hired in Summer.
- Students who are newly enrolled in Summer Term.
  - Note that students who are not starting at CSUN until Fall are not eligible to work in Summer. The first day they can work is 08/02/16.

Prior to Starting Work New Students Must:

- Have completed and cleared a Background Check IF they are working in a “Sensitive” position.
  - Refer to our Background Check policy at:
    - http://www.csun.edu/hr/background-check-policy
- Have signed-in in Human Resources and returned with a copy of the sign-in.

Student Parking

Students can only purchase parking online.
Student Enrollment Eligibility

Query
- How to run the Student Employment Eligibility Audit Type
  - Guide is on the HR Managers’ and Facilitators Toolkit
    - Under Student Assistant Employment
  - Frequency of report should be monthly prior to the start of new pay period

Analysis
- Captures student employees with active appointments and shows their eligibility for employment
- Based on academic enrollment

Action
- If not enrolled, student cannot work in student classification
- Adding or dropping classes can change eligibility
- For questions contact your HR Operations Representative
Departments should reference Managers Workbench for a list of all active Hourly Student Assistants and Instructional Student Assistants.

All Student Assistants will be terminated by HR on Wednesday, June 1, 2016.

Departments can obtain the Hourly Student Employee Form and other related documents via HR web site: http://www.csun.edu/hr/hr-toolkit

All students working summer must:
- Complete and sign the form, indicating their Summer Enrollment Status (one choice only)

Departments must:
- Complete the Department section of the form, obtain appropriate signatures
- Enter the necessary transaction unless student will continue working under 1870 job code
Summer 2016 Process Overview (continued)

- Hourly students who are not exempt must have FICA deducted during the Pay Periods of June and July

- **Student Assistants (1870) not qualifying for the exemption must be hired into the 1874 – Taxable Student Assistant classification.**
  - Note: This will appear in the Timesheet in Time & Labor as “Brdg Stdnt Asst”
  - Notify HR if a pooled position number for Job Code 1874 does not exist

- Non-Resident Alien Students remain as 1868
  - May work 40 hours per week if not enrolled, 20 if enrolled
  - Must have been enrolled full time in the Spring and will be enrolled FT in Fall
  - Must have a valid Work Authorization

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Summer 2016 Process Overview (continued)

- Instructional Student Assistants (1150, 1152) not qualifying for the exemption will not change job codes
  - A new 1150 appointment (DTA/APT) must be entered
  - HR will change the coding for the months of June and July so retirement and Medicare will be deducted

- Students who are not working in summer must be terminated
  - Note:
    - All Work Study jobs will be terminated as of 05/16/16
    - There is no Work Study allocated for summer

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Monitoring Student Hours

- In June and July, ISAs (1150/1152) and certain NRAs (1868) classifications are allowed to work more than 20 hrs/wk (Sun – Sat)

- With the exception of Taxable Student Asst (1874) jobs, the timesheet message, “Student Hours Exceed 20” will be generated for all students who report more than 20 hrs/week.

- For Students who can work up to 40 hours, post the comment:
  - “40-hr Eligible” after reviewing the record.

- Campus representatives must review and approve timesheet messages.
Hourly Student Employees
Processing & Payroll Dates, 2016

Student Assistants and Instructional Student Assistants:

• For Summer, 2016 - Hired based on Hourly Student Employee Summer Form
• Paid on a mid monthly basis, and
• Processed through online positive pay (Weekly Elapsed Time Module)

Pay Period:            Hourly Payroll Date:
05/01/2016 – 05/31/2016    Wednesday, June 15
06/01/2016 – 06/30/2016   Friday, July 15
07/01/2016 – 08/01/2016   Monday, August 15
08/02/2016 – 08/31/2015   Thursday, September 15

Have Students return Status Forms to you by **Friday, May 13, 2016**

1. Enter transactions as soon as the student starts work but no later than 05/25/2016

2. Forms to HR must be received not later than **Wednesday, May 25, 2016**

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Monthly Student Employees
Processing & Payroll Dates, 2016

Teaching Associates- Summer Term (2324) and Graduate Assistants – Monthly (2325):

- For Summer, 2016 - Hired and separated via PAR form
- Paid on a monthly basis

Submit PAR By: Payday:
Monday, May 9, 2016 Tuesday, May 31, 2016*
Monday, June 6, 2016 Thursday, June 30, 2016
Tuesday, July 5, 2016 Monday, August 1, 2016
Monday, August 8, 2016 Wednesday, August 31, 2016

*May 31st pay warrant will represent one day of pay (05/31/16).

Contact your HR Operations Representative with any questions
Hourly Student Employee Summer Form

Student Enrollment and Acknowledgement Section
The Student must select one status only and return form to you by Friday, May 13, 2016

<table>
<thead>
<tr>
<th>Summer Term Status</th>
<th>FICA Tax Exempt</th>
<th>Allowable Job Code</th>
<th>Max Work Hrs/Week</th>
</tr>
</thead>
</table>
| Status 1 □         | No (JC 1868 - no tax change) | 1874 – Taxable Student Assistant  
1868 – Non Resident Alien Student Assistant  
1150 – Instructional Student Assistant (ISA)*  
1152 – ISA, Off-Campus*                  | 40 / 20* if enrollment ≥ 1 Unit                                                  |
| Status 2 □         | Yes             | 1870 – Student Assistant  
1868 – Non Resident Alien Student Assistant  
1150 – Instructional Student Assistant (ISA)  
1152 – ISA, Off-Campus                  | 20                                                                                 |
| Status 3 □         | N/A             | Not Eligible to work as a student employee past last day of Spring semester.     | N/A                                                               |

I will be enrolled as indicated in the Status above. I understand that if my enrollment units or status changes, it could affect my eligibility to work and/or my eligibility to be exempt from retirement and (FICA) Medicare deductions.

Student Signature: ___________________________________________ Date: ____________________________
Department Section and Responsibilities:

- Distribute the form to each student you plan on hiring
- Complete the form to indicate if:
  1. Student will be terminated for summer or
  2. Student will be hired in the job listed above
  3. Enter name of person completing form, date and extension.
  4. Have form approved
  5. Enter transactions by 05/25/16 or send to HR not later than 05/25/2016

II. Department Use Only:

- The Department will transact the necessary processing of 1874, 1868, 1150, and 1152 Summer appointments directly in PeopleSoft by COB, Wednesday, May 25, 2016. The form is maintained in the hiring department.
- If the student is currently in an 1870 Job Code and is eligible to remain in an 1870 Job Code for the summer, the Department will send this form to HR Operations, MC 8229 by Wednesday, May 25, 2016 for processing.

<table>
<thead>
<tr>
<th>Department Name:</th>
<th>Department ID:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective Date:</td>
<td></td>
</tr>
<tr>
<td>Hire / Re-Hire:</td>
<td></td>
</tr>
<tr>
<td>Appointment End Date:</td>
<td>Job Code:</td>
</tr>
<tr>
<td>Hourly Rate $ xx.xx:</td>
<td>$</td>
</tr>
<tr>
<td>Prepared By:</td>
<td></td>
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<tr>
<td>Comment:</td>
<td></td>
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<tr>
<td>Extension:</td>
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</tbody>
</table>
Summer Quick Guide (1870 & 1874 only)

Summertime 2016 Hourly Student Employees - Quick Guide for Student Assistants (Job Codes 1870 & 1874 ONLY)

**STATUS 1**
- Enrolled Spring, plans to attend Fall
- Enrolled less than ½ time this summer OR Not Enrolled

05/28/16 - 05/31/16
No change in Job Code. Can work 40 hrs per week.

06/01/16 - 08/01/16
Hire or Rehire to job code 1874. Can work 40 hrs per week.

08/02/16
Hire or Rehire to job code 1870. Can work 40 hrs per week through 08/24/16. HR will transact terminations for 1874 job records on 08/01/16.

**STATUS 2**
- Enrolled Spring, plans to attend Fall
- Enrolled ½ time or more this summer

05/28/16 - 05/31/16
No change in Job Code. Can work 40 hrs

06/01/16
No change in job code. Can work 20 hrs through 08/01/16

08/02/2016
No change in job code. Can work 40 hrs until semester begin date.
Note: If not enrolled in Session

**STATUS 3**
- Enrolled Spring, Graduated or not attending Fall
- Not Enrolled in Summer

Not eligible to work as student past: 05/27/16

Student must be separated effective 05/28/16. Department can explore hiring options in different job code. Contact Recruitment Services for additional information.
Summer FAQs

• How do I get an Hourly Student Employee Summer Form for a Student I plan to Hire for Summer?

• Can I change the Student’s Salary?

• There are students on my list who haven’t worked lately. What should I do?

• Can I hire a student who officially graduates this Spring?

• Does enrollment through the Tseng College count towards summer hiring, FICA Tax Exemption?

• My student assistant graduates in May, but is starting a MA program through Tseng College. Can I keep him hired as a student beyond 05/27/16?
Summer Processing Contacts

• Questions about completing the forms
  ❖ Your HR Operations Technician (see directory in HR web site)

• Questions about Student Assistants (1870) eligibility to work:
  ❖ Lynn Marks, Human Resources Ext: 2290

• Questions about R11’s (ISA, TA, & GA) eligibility to work:
  ❖ Faculty Affairs Ext: 2962

• Questions about eligibility for Tax Exemption:
  ❖ Your HR Operations Technician

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Summer 2016 Open Lab

Presented by Human Resources

- Date: May 9, 2016
- Times: 9:30 AM to 11:30 AM
- Location: UN – 166

- Register through Professional Development & bring your questions and transactions for individual assistance!

THANK YOU!