HR: Student Summer Employment
Summer 2015 Hiring & Processing Workshop

Presented by the Office of Human Resources

Wednesday, May 6, 2015
Jack & Florence Ferman Presentation Room- Oviatt Library
Summer 2015
Student Employment Workshop

AGENDA

- Overview – In a Nut Shell
- Summary of IRS Regulations
- Eligibility for Student Employment
- Process for Summer 2015
- Time and Labor Exceptions
- Who to contact
- Q & A
Tax Effect on Students Employed in Summer

In a Nut Shell:

- Exemption from PST Retirement deduction and Medicare Tax is tied to enrollment:
  - When school breaks are greater than 5 weeks
  - Students not enrolled at ½ time or more are assessed these deductions
  - Enrolled at ½ time means
    - 6 Units Undergrad; 4 Units Graduate
    - International Students must be FT
Summary of IRS Regulations

What is FICA?

- FICA stands for the **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 at the rate of:
  - PST Retirement Plan – 7.5% and Medicare – 1.45%
  - Funds in **PST** plan are fully vested and may be withdrawn 90 days after complete separation.
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 time 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
Summer 2015 Process Overview

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 Thursday, June 4, 2015.

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 & sign the form, indicating their Summer Enrollment Status (one choice only)

Departments must:
- Complete the Department section of the form, obtain appropriate signatures
- Choose to enter any necessary transactions or send the forms to HR if student will continue to work under 1870 job code
Overview of Process – Human Resources

- Hourly students who are not exempt must have FICA deducted during the Pay Periods of June and July
  - June Pay Period: 06/01/2015 – 06/30/2015
  - July Pay Period: 07/01/2015 – 07/30/2015

- Students Assistants (1870) not qualifying for the exemption will 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 if not enrolled, 20 if enrolled
  - Must have been enrolled full time in Spring and will be enrolled FT in Fall
  - Must have a valid Work Authorization
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 05/15/15.
- There is no Work Study allocated for Summer
Exception Comments for Summer Student Workers, Instructional Student Assistants (1150 and 1152) and Non-Resident Student Assistants (1868) who are eligible to work up to 40 hours during the summer (June and July) will receive an exception when entering time that exceeds 20 hours in a week.

In these instances, the comment "40 Hr Eligible" will be required. The comment can be copied and pasted for each week there is an exception.
Hourly Student Employees
Processing & Payroll Dates, 2015

Student Assistants and Instructional Student Assistants:
• For Summer, 2015 - 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:
05/01/2015 – 05/31/2015        Monday, June 15
06/01/2015 – 06/30/2015        Wednesday, July 15
07/01/2015 – 07/30/2015        Friday, August 14
07/31/2015 – 08/31/2015        Tuesday, September 15

Have Students return Status Forms to you by Friday, May 8, 2015
1. Enter transactions by as soon as the student starts work but no later than 05/29/2015
2. Forms to HR must be received not later than Monday, June 1, 2015
Teaching Associates – Summer Term (2324) and Graduate Assistants – Monthly (2325):

- For Summer, 2015 - Hired and Separated via PAR form
- Paid on a monthly basis

Submit PAR By:
Friday, May 15, 2015
Monday, June 8, 2015
Friday, July 10, 2015
Friday, August 7, 2015

Payday:
Friday, May 29, 2015*
Monday, June 30, 2015
Thursday, July 30, 2015
Monday, August 31, 2015

* May 29th pay warrant will represent four days of pay (May 26 through 29, 2015).

Contact your HR Operations Technician 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 8, 2015

<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 |
| Enrolled Spring and Planning to Attend Fall  
Enrolled **less than ½ time** this Summer, or  
Not Enrolled Summer | | | |
| **Status 2**       | Yes           | 1870 – Student Assistant  
1868 – Non Resident Alien Student Assistant  
1150 – Instructional Student Assistant (ISA)  
1152 – ISA, Off-Campus | 20 |
| Enrolled Spring and Planning to Attend Fall  
Enrolled **½ time or more** this Summer | | | |
| **Status 3**       | N/A           | Not Eligible to work as a student employee past 05/22/15. | N/A |
| Enrolled Spring, Graduated or Not Attending Fall  
Not Enrolled Summer | | | |

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: ________________________________
Hourly Student Employee Summer Form (cont)

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 05/29/15 or send to HR not later than 06/01/2015

II. Department Use Only:
- The Department will transact the necessary processing of 1874, 1868, 1150, and 1152 Summer appointments directly in PeopleSoft by COB, Friday, May 29, 2015. 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 Monday, June 1, 2015 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>Hourly Rate $xx.xx:</td>
<td>$</td>
</tr>
<tr>
<td>Prepared By:</td>
<td>Comment:</td>
</tr>
<tr>
<td></td>
<td>Extension:</td>
</tr>
</tbody>
</table>
Summer FAQ’s

- 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 05/22/15?
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

• Questions about eligibility for Tax Exemption:
  ✷ Your HR Operations Technician
THANK YOU!