CSUN | CALIFORNIA STATE UNIVERSITY NORTHRIDGE

Human Resources

Summer 2023 Student Employee Hiring & Processing Guide

Presented by The Office of Human Resources

Wednesday, May 3, 2023 via Zoom Webinar

Available On-Line at:
https://www.csun.edu/hr/hr-toolkit

According to IRS Tax Code, Exemption from Medicare and Retirement is tied to enrollment.

To be exempt, a CSUN student must be enrolled at least half-time.
- For Undergraduate Students, half-time means 6 units
  - To maintain FICA exemption through Summer, 2023 a student must enroll in a cumulative total of 6 units during all of Summer 2023
- For Graduate Students, half-time means 4 units.
  - To maintain FICA exemption through Summer 2023 a Graduate Student must enroll in a cumulative total of 4 units during all of Summer, 2023

- A Student Assistant who is eligible for the FICA exemption is restricted to working 20 hours per week.
- A Student Assistant who is not eligible for the FICA exemption may work up to 40 hours per week.*

If for Summer 2023 a student:
a) Does not enroll,
b) Enrolls in a cumulative total of less than 6 (undergraduate) or 4 (graduate) units, or
c) Drops or falls below the half-time thresholds,

They:
a) Must be terminated from their current 1870 job code and hired for summer into an 1874 job code.
b) Will be enrolled in the Part-Time/Seasonal/Temporary (PST) Retirement Plan and their June & July pre-tax gross earnings will be assessed as follows:
  a. 7.5% will be deducted and contributed to their PST Account.
  b. 1.45% Medicare tax.
c) Will have their tax coding changed by HR if continuing in an 1150 or 1152 job code for summer.

Summer 2023 Department Process:
All students working in Summer 2023 must complete and submit an "Hourly Student Employee Summer Form" to the department, indicating their Summer Term Status, and have until **May 12th, 2023** to submit.

Summer Term Status CHECK ONE STATUS ONLY	FICA Tax Exempt	Allowable Job Code	Max Work Hrs/Week
Status 1 ☐ ➤ Enrolled Spring and Planning to Attend Fall ➤ Enrolled *less than ½ time* this Summer, **or** ➤ Not Enrolled Summer	No (JC 1868 - no tax change)	1874 – Taxable Student Assistant 1868 – Student Non Citizen Status 1150 – Instructional Student Assistant (ISA)* 1152 – ISA, Off-Campus*	40 / 20* if enrollment ≥ 1 Unit
Status 2 ☐ ➤ Enrolled Spring and Planning to Attend Fall ➤ Enrolled *½ time or more* this Summer	Yes	1870 – Student Assistant 1868 – Student Non Citizen Status 1150 - Instructional Student Assistant (ISA) 1152 – ISA, Off-Campus	20
Status 3 ☐ ➤ Enrolled Spring, Graduated or Not Attending Fall ➤ Not Enrolled Summer	N/A	Not Eligible to work as a student employee past last day of Spring semester.	N/A

A department is to use the student completed "Hourly Student Employee Summer" forms and transact the necessary processing of 1874, 1868, 1150, and 1152 Summer appointments directly in PeopleSoft. The form is maintained in the hiring department.

If the student employee is to continue in the 1870 job code, HR will validate all enrollment at the time of mass separation process. For those who planned to enroll but couldn't for any reason by that time, their record will be handled manually.

- On June 1, 2023 Human Resources will terminate all 1870s with an effective date of 6/01/2023
- Time & Labor attendance data can still be entered by Timekeepers COB 06/05/23

ISAs, SAs and NCSs are processed through online positive pay (Weekly Elapsed Time Module), and paid on a mid-monthly basis. Time and Attendance should be keyed according to the Time and Labor Deadlines on the University Payroll Calendar.

Pay Period:	**Payroll Date:**
05/02/2023 - 05/31/2023	June 15, 2023
06/01/2023 - 06/30/2023	July 14, 2023
07/01/2023 - 08/01/2023	August 15, 2023
08/02/2023 - 08/31/2023	September 15, 2023

May 3, 2023

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 to the department Timekeeper by Friday, **May 12, 2023.** This form will be used to assess your interest in working and your plans to enroll at CSUN during Summer 2023. 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 2023 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 <u>do</u> 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. <u>If you have more than one student job, ensure that you enter and record your time against the appropriate job record/position</u>. If you are not a self-reporter, submit your 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

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Hourly Student Employee Summer Form

Instructions: Use this form to document Student Employee enrollment and eligibility for summer appointments. New student employees must complete the sign-in process in Human Resources on or before the first day of employment.

I. STUDENT INFORMATION:

Last Name: _____ First Name: _____ CSUN ID: _____

Please check the appropriate Status box and sign below based on the Summer Term Status and the number of units you will be enrolled. Students enrolled cumulatively at ½ time (6 units Undergraduate; 4 units Graduate) or more are eligible to be FICA tax exempt. Student employees not exempted will be automatically enrolled in the Part-Time/Seasonal/Temporary (PST) Retirement Plan resulting in pre-tax gross earnings to be assessed as follows (excludes Job Code 1868):

- 7.5% of **June and July** gross earnings will be deducted and contributed to the PST Account.
- 1.45% of gross earnings representing Medicare tax during **June and July**.

Inform your supervisor if your class load or plans change.

Summer Term Status CHECK ONE STATUS ONLY	FICA Tax Exempt	Allowable Job Code	Max Work Hrs/Week
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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: _____

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 12, 2023. 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 form is maintained in the hiring department. HR will validate enrollment at time of mass separation.**

Department Name:			Department ID:	
Effective Date: Hire / Re-Hire:		Appointment End Date:	Job Code:	
Hourly Rate $ xx.xx:	$	Comment:		
Prepared By:			Extension:	

III. Human Resources Use Only - Summer Student Employee Processing & Audit

Enrollment Units		Comment					
Action/ Reason		Effective Date		PIMS Tran Code		Effective Date	
Job Code		Appt Duration		Appt End Date		Retirement Code	TM - N/A
HR/Ops Init.		HR/Ops Input Date		HR/Ops Audit		HR/Ops Audit Date	