

**SUMMER 2015 STUDENT PAY PROCESS**

**NOW THROUGH AUGUST TIMELINE**

Student employees who have an end date prior to 05/31/15 should have their appointments extended until 05/31/2015 if they will be working through this date.

Departments can convert all new and active student employees into the Bridge Student Assistants (1874) pay class with an effective date of 06/01/15.

Departments can rehire any Student Assistant (1870 or 1868) who will remain employed during June and July, who is enrolled in Summer Session, and will only be working 20 hours per week. Notify your payroll technician, via email, of all 1870's working in July and August. If this step is missed these students will be mass terminated on June 16, 2015.

**NOTE: All student time must be approved on or before the end date of the appointment but absolutely no later than 05/31/2015. Please be sure to view the end dates of all student assistant appointments.**

- July 30                      Last day of July pay period and last day as Bridge Student Assistant (1874). If you have Student Assistants (1870 or 1868) who worked during the summer who won't be working in August, end their appointment with an effective date of 07/30/15.
- July 31                      Departments should convert Bridge Student Assistants (1874) to the appropriate classification for the Fall Semester effective July 31, either as an 1870, 1871, or 1872.
- August 18                      Technology Services will terminate ALL active Bridge Student Assistants (1874) effective 07/30/15. Please approve all hours worked before ending their appointment.

During June and July, student employees attending Summer Session (1870) may work up to, but not in excess of 20 hour per week. Student employees not attending Summer Session (1874) may work up to, but not in excess of 40 hours per week.

Departments are responsible for verifying that individuals classified as 1870's are attending Summer Session. Must be enrolled in at least 6 undergraduate units or 4 graduate units.

Graduating student assistants may work one term immediately following graduation.

Hiring departments are required to ensure student employees are properly classified per the table below.

Classification	Class Code	Description
Student Assistant	1870	US Citizen/Permanent Resident, matriculated Fresno State student registered as, at minimum, a half-time CSU student during Summer Session and working during June/July. Limited to 20 hours per week.
Bridge Student Assistant	1874	US Citizen/Permanent Resident, matriculated Fresno State student registered as a CSU student at less than half-time status and working during June/July. Limited to 40 hours per week.
NRA Student Assistant	1868	Non-US Citizen/Non-Residents, matriculated Fresno State student employee working during June/July. No change in classification is necessary during June and July. If the individual is enrolled in the Summer Session, then the individual is limited to 20 hours per week (IRS).

## **TIME AND LABOR PROCESSES**

These CSU HR Student Process transactions can be future-dated but use caution because departments do not have correction mode. Call the HR technicians (Ryan-x84709 or James-x86971) for corrections.

Please note: Refer to process guides on payroll web-site – Time and Labor User Guide.

Effective Date	Transaction	Action/Reason Codes
NOW	Ensure that all student employees who have an end date prior to 5/31/2015 have their appointments extended through 5/31/2015 if they will be working through this date.	DTA/APT
06/01/2015	Convert 1870 to 1874	DTA/APT
06/01/2015	Rehire 1870 or 1868 if enrolled in Summer Session	REH/REH
06/16/2015	All active 1870, 1871, 1872 and 1868 will be automatically terminated. If the employee is going to be working during summer months, they must be rehired into the proper classification effective 06/01/15.	System Generated – Campus Departments do not need to input terminations
07/30/2015	Terminate 1870s and 1868s if they won't be continuing	TER/END
07/31/2015	Rehire (convert) 1874 to 1870, 1871, or 1872	DTA/APT

## **EARNINGS WITHHOLDING INFORMATION FOR STUDENTS**

All earnings are subject to Federal and State withholding.

Classification	Class Code	Subject to Federal and State Withholding?	Subject to Social Security (6.2%) and Medicare (FICA) (1.45%) Withholding? <sup>2</sup>	Subject to mandatory enrollment in PST (retirement plan) 7.5% rate? <sup>1</sup>
Student Assistant	1870	Yes	No	No
NRA Student Assistant	1868	Yes but tax treaties need to be considered.	Depends. F, J, M, and Q visa holders are exempt from FICA during their "exempt" years.	No
Bridge Student Assistant	1874	Yes	Medicare Only	Yes

- <sup>1</sup> Enrollment in the Part-Time, Seasonal, and Temporary (PST) employee retirement program required. Retirement contributions during employment available for refund upon separation. Please allow 90 days after separation for refund. Instructions for requesting a refund form can be found on the Payroll Services website at: [PST Fact Sheet](#).
- <sup>2</sup> Earnings as a student assistant in class code 1870 are exempt from Social Security and Medicare (FICA) coverage pursuant to IRS Code Section 3121(b) (10). To remain in compliance with IRS regulations, student employees attending Summer Session are limited to 20 hours per week.

## **FOR MORE INFORMATION**

- FLSA Overview: [Fair Labor Standards Act \(FLSA\)](#)
- [Student info - Payroll Services website](#)
- [PST Fact Sheet](#)
- Contact: ►Beneza@ 8-5017    ►Cindy@ 8-2752    ►Trisha @ 8-5011