

Student Employment Policy

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Responsible University Officer:
Provost and Academic Vice President
General Counsel

Policy Owner:
Vice Provost, Strategic Enrollment
Management
Associate Vice President, Human Resources

Policy Contacts:
Kathleen Antokhin
Julie Kober

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POLICY STATEMENT

The University offers on-campus employment positions that allow enrolled students to obtain work experience and skills, engage in University activities, and earn money to meet educational expenses. A limited number of off-campus positions are also available for enrolled students under the Federal Work-Study (FWS) program. This Policy governs the classification and compensation of such employees. It also addresses the use of unpaid student volunteers authorized to perform services on behalf of the University and fellows present on campus to conduct independent study or research.

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REASON FOR POLICY

This Policy includes the standards for the employment of University students and the use of students for certain non-employee assignments. The Policy complies with wage and hour laws administered by the U.S, Department of Labor and the State of California. It also complies with the Internal Revenue Code (IRC) and applicable Treasury Regulations promulgated thereunder.

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WHO SHOULD READ THIS POLICY

Any employee who is responsible for the management of student employment funding accounts and/or the supervision of student employees, volunteers, or fellows; the members of the Leadership Team, as well as supervisors and Business Managers who supervise such individuals.

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POLICY TEXT

The following requirements apply to the employment of University students and the use of students as volunteers and fellows:

Hours Restrictions for Student Employees

The maximum number of hours that a student employee may be scheduled to work is capped as follows based on the individual's status as a domestic or international student:

- **U.S. Citizen or Permanent Resident** – Twenty-five (25) hours per week while classes are in session and thirty-five (35) hours per week during academic breaks, summer session, and winter intersession.
- **International** - Twenty (20) hours of work per week while classes are in session and 35 hours per week during academic breaks, summer session, and winter intersession.

The hours caps apply to all student positions regardless of the funding source for the assignment. If a student has more than one job with the University, the cap applies to the combined hours required for all jobs.

Hiring Student Employees

Hiring priority should be given to full-time students. A part-time student should only be hired if a full-time student is not available to fill the position or if the student is prevented from enrolling full-time due to special circumstances. For example, a student may be enrolled part-time because of a medical or other limitation or because the student is in his or her last semester and does not need to take a full course load to graduate.

Individuals who are students at other colleges and universities may not be employed in a student

position. Students also may not be hired to fill or replace positions normally held by University staff employees. In addition, student employees are not permitted to telecommute to work.

All student hires must be coordinated through the Office of Student Employment, which will determine if a student is eligible to work for the University. See **New Hire Process**. The University's employment agency, HR Options, or other agencies, are not authorized to supply student employees to the University.

Employment of Relatives

The University will refuse to hire relatives of current employees if doing so could result in actual or potential problems in supervision, security, safety, or morale, or if doing so could create potential conflicts of interest. For purpose of this policy, "relatives" include spouses, registered domestic partners, live-in partners, children, siblings, parents, in-laws, cousins, aunts and uncles, or other relatives living in the household. See **Employment of Relatives Policy**.

Compensation

Students working for the University are considered hourly employees who must be paid at the prevailing minimum wage or higher. Student employees must submit time sheets to report all hours worked. Student hourly wages shall not be paid in the form of a stipend or other fixed amount (e.g., tuition).

In very limited circumstances, room and meal plan benefits may be provided to a student employee who is required to live on campus as a condition of his or her employment and for the convenience of the University (e.g., Assistant Resident Hall Directors). See **Authorization**.

Additional Pay

Additional compensation and other payments paid to a student employee, or on his or her behalf, in excess of the employee's hourly earnings are limited to the following:

- **Employment-Related Bonuses** – Cash bonuses for outstanding job performance must be disbursed through the payroll system as additional wages subject to withholding of applicable income and employment taxes. Bonuses are paid in addition to a student's hourly earnings and may not be paid in lieu of hourly wages.
- **Academic and Other Non-Employee Awards** – If a student award is unrelated to work performed by the individual for the University, the payment will be treated as a non-employee transaction. Such awards fall under two categories:
 - **Cash Awards** - In most cases, cash awards for academic recognition or enrollment incentives must be processed as scholarships through the Financial Aid Operations and Services office. The amount disbursed to the student will be reduced by any outstanding expenses owing on the individual's student account. The payment of a cash award given to a student who is no longer enrolled at the University should be coordinated directly with the Office of Accounting and Business Services.

- **Non-Cash Gifts and Awards** - Miscellaneous non-cash awards such as, but not limited to, incentive gifts and prizes for completing a student survey, participating in a talent show or similar activity should be treated as outlined in the **Non-Cash Gifts, Awards, and Incentives Policy**.
- **Travel** – Student employees traveling on University business are eligible for expense reimbursement in accordance with the **Travel and Entertainment Policy**.
- **Other** – Other payments made to, or on behalf of, a student are not permissible unless approved as an exception to this Policy. See **Authorization**.

Non-Employee Positions

Students may provide services to the University in a non-employment capacity only under the following conditions:

- **Volunteers** - To be recognized as a volunteer a student cannot be employed by the University in another position that includes the performance of the same type of duties as the volunteer position. In addition, the volunteer activity cannot include any promise or expectation that the student be compensated for performing the volunteer services except for the payment of a nominal amount to reimburse the student for his or her service or out-of-pocket expenses.

A student selected to serve as a volunteer must sign the **Voluntary Release of Liability Form** prior to performing any services for the University. Such services should be intermittent or temporary in nature.

- **Fellowships** - A student may be awarded a fellowship grant for the conduct of independent study or research activities. However, if the grant requires the performance of significant services (e.g., teaching, supervision, etc.), then the service portion of the award must be treated as compensation for employment.

The **Fellowship Checklist** is used by departments in evaluating whether a grant is properly classified as a fellowship or compensation for employment services. The completed Checklist must be approved by the Business Manager and sent to the Office of Internal Audit and Tax Compliance for review before any research, training, or educational activities take place using the grant funds. That office will determine whether the information reported on the Checklist supports the classification of the individual as a fellow or an employee.

Volunteers and fellows are not eligible to receive cash bonuses or recognition awards.

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PROCEDURES

- **Authorization**
- **Documentation**
- **Tax Treatment**
- **Violations**

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RELATED INFORMATION

Type	Department
USF	Additional Pay Policy
USF	Employment of Relatives Policy
USF	Department Payroll Controls Policy (<i>under construction</i>)
USF	Non-Cash Gifts, Awards, and Incentives Policy
USF	Tax Treatment of Payments Made to Individuals Policy
USF	Travel and Entertainment Policy
External	California Wage Minimum Wage Order
External	San Francisco Minimum Wage Ordinance

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DEFINITIONS

Term	Definition
Employee	Someone who is permitted or suffered to work for the University. Independent contractors, volunteers and fellows are not employees.
Employment Bonus	A flat amount paid to a student employee through the payroll system. Student employees are eligible to receive merit awards only in the limited circumstances set forth in this Policy.
FOAPAL (or FOAP)	The acronym representing each element of the University's chart of accounts, including Fund, Organization, Account, Program, Activity, and Location.
Fellowship	An amount paid to or on behalf of an individual to aid the recipient in the pursuit of independent study or research. To

qualify as a fellowship, the recipient must not be required to perform any substantial services for the University (i.e., either past, present, or future services) in exchange for receiving the grant. Fellowships are typically awarded to visiting professors, postdoctoral researchers, and doctoral researchers. A fellowship may also be awarded to a graduate-level student as a form of financial aid, similar to a scholarship.

Full-time Student

A full-time undergraduate student is an individual enrolled in at least twelve (12) units per semester. A graduate student must be enrolled in at least six (6) units per semester to be considered full-time. Students enrolled in the Law School must be enrolled in at least eight (8) units per semester to be considered full-time.

Student Employee

Any student enrolled in a University degree-granting program who performs work for the benefit of the University. Students may not be employed in University benefits-eligible staff or faculty positions.

Volunteer

An individual who provides services on behalf of the University for no remuneration or expectation that he or she will be compensated.

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ADDITIONAL CONTACTS

Subject	Contact	Phone	Email
Financial Aid Operations and Services	Kathleen Antokhin	415.422.2627	kantokhin@usfca.edu
Compensation	Julie Kober	415.422.4260	jakober@usfca.edu
Accounting and Business Services	Frank Wasilewski	415.422.2402	fmwasilweski@usfca.edu
Risk Management	Melissa Diaz Tax	415.422.5899	mddiaz2@usfca.edu
Compliance	Dominic Daher	415.422.5124	dldaher@usfca.edu

FORMS

Form	Use	Location
Fellowship Checklist	Used to confirm the correct classification of a grant as a fellowship or compensation for services.	Tax Compliance
Work Clearance Request	Used to request authorization to work in a student position.	Student Employment
Voluntary Release of Liability Form	Used to obtain volunteer's consent to release and waiver of liability, indemnification, and other terms associated with a volunteer activity.	Risk Management

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RESPONSIBILITIES

Department/Business Manager

- Ensures that documentation supporting the furnishing of room or meal plan benefits to a student employee is sent to the Office of Internal Audit and Tax Compliance and the Student Employment Office before any services are performed.
- Ensures the EPAF is submitted and approved prior to allowing students to begin work with the University.
- Ensures that student employees hired by the department do not work in excess of the maximum hours caps established for their positions.
- Ensures that student employees report their hours worked in compliance with this Policy and other applicable University policies.
- Completes the **Fellowship Checklist** for each fellowship grant received by the department and submits the Checklist to Internal Audit and Tax Compliance for review.
- Processes termination EPAF when a student job ends or, in the case of a FWS position, the student has exhausted the maximum amount available under his or her financial aid award.

Office of Accounting and Business Services

- Processes payroll and accounts payable payments to student employees, volunteers, and fellows, in accordance with IRS regulations and this Policy.
- Processes fellowship payments in accordance with determinations made by Internal Audit and Tax Compliance.
- Establishes timesheet submission dates and procedures.

Office of Internal Audit and Tax Compliance

- Reviews Fellowship Checklist in order to determine that an individual is correctly classified as a fellow.
- Reviews departmental requests to compensate a student employee with room or meal plan benefits.

Human Resources

- Publishes EPAF Submission Schedule; promptly reviews and processes EPAFs submitted for approval.
- Ensures that all student employees are paid the prevailing minimum wage or higher.
- Reviews requests for an exception to this Policy in consultation with the Vice Provost, Strategic Enrollment Management.

Office of Strategic Enrollment Management

- Creates Work Clearance Forms authorizing students to be employed by the University.
- Collects Forms I-9 for student workers and maintains employment-related records, in accordance with federal requirements.
- Reviews requests for an exception to this Policy in consultation with the Associate Vice President, Human Resources.

President, Vice Presidents, Vice Provosts, and Deans

- Ensures that student employees, volunteers, and fellows holding appointments in his or her division are in compliance with this Policy.

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FREQUENTLY ASKED QUESTIONS

(N/A)

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REVISION HISTORY

- 06/27/2017 – Updated hyperlinks and contact information.
- 06/26/2016 - Revised to include technical corrections only.
- 04/29/2015 - First publication of Policy.

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APPENDICES

PROCEDURES

- **Authorization**
 - **Documentation**
 - **Tax Treatment**
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AUTHORIZATION

A request for an exception to this Policy must be submitted in advance to the Vice Provost, Strategic Enrollment Management, and the Associate Vice President, Human Resources, for review and approval. The written request must describe the extenuating circumstances or other business reasons necessitating the exception. If an exception to the hours cap is approved, the department may be assessed a higher fringe benefits rate on the wages paid to the student employee.

Any request to compensate a student employee with room or meal plan benefits requires prior written approval by the Vice Provost, Strategic Enrollment Management, and the Associate Vice President, Human Resources. Such requests must also be reviewed in advance by the Office of Internal Audit and Tax Compliance in order to determine whether the value of the benefits would be taxable to the employee.

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DOCUMENTATION

Work Clearance Form

After a student is offered and has accepted a position with the University, the hiring department must obtain a Work Clearance Form to confirm that the student is eligible to work in accordance with the requirements set forth in this Policy and applicable labor laws. In addition, if the student is a recipient of FWS funds, the Work Clearance Form is used to document the maximum amount of compensation that the individual may earn under the program. The student can obtain the Work Clearance Form from the Student Employment Office by completing a **Work Clearance Request** form. Prior to being issued the Work Clearance Form, the student must also complete a Form I-9 (if a valid form is not already on file from a previous academic year) and provide acceptable documentation verifying his or her identity and eligibility to work in the U.S. The Form I-9, however, must not be completed until the student has accepted a job offer. In addition,

if the student does not present a valid Social Security Number, he or she must provide one within 45 days of starting work with the University.

A new Work Clearance Form must be prepared at the beginning of each academic year and at any time a student applies for a new student position or is rehired by the University. The form does not need to be completed for an individual awarded a fellowship to conduct independent research or study at the University.

Preparation of EPAF

Position and other pay information for each student employee must be entered by the department on the Electronic Personnel Action Form (EPAF). A separate EPAF must be submitted for each position held by the student. Students should not begin working until the EPAF has been approved by the hiring department, Student Employment, and other appropriate offices, as required in this Policy.

Student Terminations

A termination of assignment EPAF must be submitted when a student stops working or, for FWS positions, when the student has earned the maximum amount allowed under his or her financial aid award for the current year.

All FWS positions will be terminated automatically on or around May 20th each year. Any hours submitted after the time sheet approval date for the pay period ending May 20th will be charged in full to the department. In the case of late time submission or if a department wants a student to continue working during the summer, a new EPAF must be submitted for a non-FWS position. All student summer employment jobs, regardless of job type, will be terminated automatically on or around August 20th. Departments must obtain a new Work Clearance Form and submit a rehire EPAF for any student who will continue working during the subsequent academic year.

Time Reporting

Student employees are responsible for reporting all time worked for the pay period up to the time sheet submission date. Hours should be reported by student employees in accordance with the Banner Employee Self Service requirements. See **Submitting Electronic Timesheet FAQ**.

Time sheets submitted by student employees must be properly approved by departments before the hours are submitted for payment processing. Business Managers and supervisors, or their designees (i.e., proxies), approving time data must have direct knowledge that the hours reported by the employee are correct. Under no circumstances may an employee approve his or her own time report. See Department Payroll Controls Policy (under construction).

Business Managers and supervisors are responsible for ensuring that a student employee's assignments do not cause the individual to exceed the hours cap or FWS award amount for his or her position. Hours reported in excess of a student's FWS award will be charged in full to the

department. If a student's FWS award is adjusted, the department will be notified by the Student Employment Office and a new work clearance will be approved.

TAX TREATMENT

Any compensation for employment-related services paid to a student employee, volunteer, or fellow will be taxed as wages in accordance with the provisions of the IRC and the regulations promulgated thereunder. Wage payments are subject to regular income and employment tax withholding and are reportable on IRS Form W-2.

The tax status of room or meal plan benefits provided to a student employee is determined by the Office of Internal Audit and Tax Compliance on a case-by-case basis. Any withholding applicable to a taxable benefit furnished to a student employee will be deducted from the employee's regular wages.

For additional information, see **[Policy on Tax Treatment of Payments Made to Individuals](#)**.

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VIOLATIONS

A violation of any portion of this Policy may result in disciplinary action, up to and including termination of employment and/or legal action.

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