

Operating Policy and Procedure

- **OP 70.27:** Employment of Student Employees
- **DATE:** April 8, 2025
- **PURPOSE:** The purpose of this Operating Policy/Procedure (OP) is to establish policy and procedures for the employment of student employees.
- **REVIEW:** This OP will be reviewed every two years after publication by the Senior Associate Vice President for Human Resources with substantive revisions forwarded to the Vice President for Administration and Chief of Staff.

POLICY/PROCEDURE

1. Definition of Terms

- a. *Graduate Assistant* (GA) A graduate student who is currently enrolled in the Graduate School and who is also employed by the university to perform work that utilizes knowledge beyond undergraduate academic studies in capacities other than teaching or research.
- b. Graduate Part-Time Instructor (GPTI) A graduate student who is currently enrolled in the Graduate School and who is also employed by the university in support of its teaching mission. GPTIs must have at least 18 graduate hours in the field of teaching responsibilities; therefore, in accordance with the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), GPTIs may have sole responsibility for the course(s) they teach. The primary duty of a GPTI will be instructing and/or tutoring students in an educational setting.
- c. Research Assistant (RA) A graduate student who is currently enrolled in the Graduate School and who is also employed by the university to perform research activities or other such activities to assist the department's research efforts in support of the university's research mission. A Research Assistant should be engaged in research for a required class or lab that is in pursuit of an advanced degree and performed under the supervision of a faculty member or is engaged in research that is being used in the production of a thesis or dissertation that is a requirement of their advanced degree.
- d. Teaching Assistant (TA) A graduate student who is currently enrolled in the Graduate School and who is also employed by the university in support of its teaching mission. Teaching Assistants typically have fewer than 18 hours of graduate work in the field of teaching responsibilities; therefore, in accordance with the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), Teaching Assistants do not have sole responsibility for the course(s) they teach. The primary duties of a TA will be instructing and/or tutoring students in an educational setting.

- e. *Student Assistant* An undergraduate or graduate student who is currently enrolled in at least six hours with the university and is employed to perform work that does not require academic training at the graduate level.
- f. *Student Assistant External –* An undergraduate or graduate student who is currently enrolled in at least six hours in an institution of higher education other than Texas Tech and who is also employed to perform work as assigned by a supervisor.
- g. *High School Student Worker* A high school student who is currently enrolled in high school and who is also employed to perform work that does not require academic training at the college level.
- h. *Food Service Student Assistant* A student who is currently enrolled in at least six hours with the university and who is also employed to perform work as assigned by the supervisor and who is assigned work within Hospitality Services.
- i. *Community Advisor* (CA) A student who is currently enrolled in at least 12 hours during the fall and spring semesters and six hours during each summer session with the university and who is also employed by University Student Housing to serve as a live-in member of the Residence Life staff in exchange for room, board, and stipend.

2. General Policies

a. Student Employment

An individual who is enrolled as a student may be employed to perform part-time work incidental to his/her academic training in certain occupational categories that require student status as a condition of employment. These occupational categories are:

Graduate Assistant Graduate Part-Time Instructor Research Assistant Teaching Assistant Student Assistant Student Assistant - External High School Student Worker Food Service Student Assistant Community Advisor

- b. Conditions of Employment
 - (1) A student employee (with the exception of a High School Student Worker and Student Assistant External) must be currently enrolled as a student at Texas Tech as a condition of employment and is expected to be in good academic standing and making satisfactory progress toward a degree. An individual previously enrolled as a student in the spring term, or who is expected to enroll in the fall term, may be employed as a student employee between the spring and fall terms. Note: Graduating students should be terminated at the end of the semester in which they graduate unless they are expected to enroll in the next semester or, in the case of spring graduates, the fall semester. The employing department has the authority and responsibility to determine initial and ongoing eligibility for student employment. Failure to meet the enrollment

requirements will be grounds for the department to withdraw the student's appointment and termination of employment status.

- (2) Employment as a Graduate Assistant, Student Assistant, Student Assistant External, High School Student Worker, or Food Service Attendant is non-exempt as determined by the nature of their job duties.
- (3) Employment as a Teaching Assistant, Graduate Part-Time Instructor, Research Assistant, or Community Advisor is exempt as determined by the nature of their job duties.
- (4) Because undergraduate and graduate student employees are both students and employees, employment is part-time and students employed in the occupational categories listed above in section 2.a may not work for the university more than an average of 20 cumulative hours per week. In other words, when combined, all hours worked in all positions for Texas Tech may not average more than 20 hours per week or be greater than a .5 FTE.
- c. Graduate Student Status

Individuals employed as Teaching Assistants, Graduate Part-Time Instructors, Research Assistants, or Graduate Assistants are expected to be enrolled in TTU's Graduate School fulltime and comply with <u>OP 64.02</u>, <u>Graduate Enrollment Policy</u>, and <u>OP 64.03</u>, <u>Graduate Students Employed as Teaching Assistants and Graduate Part-Time Instructors</u>.

d. Verification of Students' Status

It is the employing department's responsibility to routinely monitor student's school schedules to identify individuals who are not enrolled but are employed in positions requiring Texas Tech student status. Departments should initiate an ePAF to change the appointment to a staff position with any applicable benefits or separate the person from employment.

e. Federal Work-Study

The Financial Aid Office is responsible for supervision of all aspects of student employment involving recipients of Federal Work-Study through Financial Aid programs. The Financial Aid Office is responsible for:

- (1) Certifying eligibility of Federal Work-Study recipients for on-campus employment;
- (2) Establishing the earnings limit for student employees who are receiving Federal Work-Study or any other Financial Aid funds;
- (3) Developing policies for the Federal Work-Study Program;
- (4) Ensuring compliance with federal and state laws for the Federal Work-Study Program; and
- (5) Supervising solicitation of Federal Work-Study positions, both on campus and off campus.

f. Equal Employment Opportunity

All appointments to student positions shall be on the basis of qualifications and student status without regard to race, color, religion, sex, national origin, age, disability, genetic information, protected veteran status, or any other legally protected categories, classes, or characteristics.

Texas Tech University will reasonably accommodate qualified individuals with a disability so that they can apply for a job, perform the essential functions of a job, or enjoy the benefits and privileges of employment unless doing so creates an undue hardship to Texas Tech. TTU <u>OP 40.04, Access for Individuals with Disabilities</u>, serves as the university's authoritative reference.

g. Salary Range

Normally, a student is appointed to a position at a salary rate between the minimum and maximum of the salary range for the appropriate category as identified in the current Texas Tech Pay Plan. For additional information, refer to <u>OP 70.14</u>, <u>Compensation Policy</u>.

h. Benefits

All student employee appointments are considered temporary appointments and are not eligible for participation in the regular employee group insurance programs, leave accrual programs, retirement programs, holidays, or other benefits made available to regular employees.

The only exceptions are Teaching Assistants, Graduate Part-Time Instructors (GPTI), Research Assistants, and Graduate Assistants who are employed to work 20 hours per week (.5 FTE) for a period of at least four and one-half months per year and are eligible to participate in the Group Insurance Plans. For additional information, refer to <u>OP 64.11</u>, <u>Insurance Coverage of Graduate Student Employees</u>.

Graduate students who are not currently eligible for insurance but are appointed as a .5 FTE for a long semester will be eligible for insurance and should be designated as benefits eligible, unless the appointment specifies a separation date of less than four and one-half months. The premium sharing for employee's group insurance is charged proportionately based upon the funding for the salary payments made during each month.

It is the employing department's responsibility to ensure that student employees employed on a monthly salaried basis make up work time missed during holidays and between terms or process leave without pay requests for these periods.

In order to avoid negatively impacting a student's COBRA benefits, insurance-eligible graduate students who have not been appointed for the summer and are being separated between the spring and fall semesters must be separated effective the end of the month in which the separation ePAF is processed. Separation ePAFs with retroactive termination dates on them will not be processed. Example: If a department terminates an insurance-eligible graduate student at the end of May, the separation ePAF must be submitted to Human Resources before the end of May. If the separation ePAF is received after the end of May, the date of the separation will be the end of the month in which the separation ePAF is received.

The person would be considered on summer between-term leave without pay from end of the funding period to the separation date.

i. New Hire Paperwork

Each newly appointed student employee is required to complete new hire paperwork including, but not limited to, Form I-9, Form W-4, Employee Biographical Data form, Employee Acknowledgement form, Proof of Selective Service Registration (if applicable), Teacher Retirement System Eligibility and Enrollment form (if applicable), and the Benefits Enrollment Information form (if applicable). Additional new hire paperwork may be required by the employing department. A delay in completing the new hire paperwork will cause the student's first paycheck to be delayed.

3. Processing Appointments and Changes

A student employee appointment, change in salary, percent of time or payroll account, separation, or other personnel action must be made on an ePAF.

By the appointment of a Student Assistant or a High School Student Worker, the hiring manager certifies that the individual is fully qualified to perform the duties to be assigned and funds for the position have been approved. The hiring manager further certifies that, to the best of his/her knowledge, the appointment, if approved, will be accepted by the individual at the salary and percent of time indicated on the ePAF.

The signature of the Graduate School Dean certifies that the individual is a graduate student in good standing with the university, the salary level indicated complies with the salary ranges set for graduate students in the university, or there is adequate justification to approve an exception to the normal salary range for the student employee and approval of the rank and salary to be offered.

4. Assignment of Home Departments

Student employees are assigned to a home department. The home department is the department first submitting an ePAF appointing the individual. The home department is responsible for the coordination of that student's employment if the student is employed by another department. The home department may be changed by submitting an ePAF through appropriate administrative channels to Human Resources.

5. Student Appointments

Graduate Part-Time Instructors, Research Assistants, and Teaching Assistants are employed on a monthly basis and, because of the nature of their job duties, they are exempt.

An individual may not be appointed concurrently to a position not requiring student status and to a position requiring student status as a condition of employment.

All hourly appointments are non-exempt, and accurate records of hours worked must be maintained. An employee should not be employed in both an exempt and non-exempt capacity during the same workweek. However, if approved as an exception, an employee employed in any capacity that would normally be partially exempt and partially non-exempt loses

the exemption during any workweek so employed, and all hours worked in all capacities must be recorded and combined to determine overtime entitlements.

For additional information regarding student appointments, refer to <u>OP 70.14</u>, <u>Compensation</u> <u>Policy</u>, and <u>OP 64.11</u>, <u>Insurance Coverage of Graduate Student Employees</u>.

6. Student Employment FICA Exemption

Under <u>§ 3121(b)(10) of the Internal Revenue Code</u>, a "student who is enrolled and regularly attending classes" at a college or university is exempt from paying the imposed tax on employers and employees referred to as the Federal Insurance Contribution Act (FICA).

Therefore, the university will make student FICA exemption determinations based on <u>Revenue</u> <u>Procedure 2005-11 safe harbor guidelines</u>. All students enrolled by Texas Tech and employed by Texas Tech University System, Texas Tech University, or Texas Tech Health Sciences Center, and who meet the safe harbor guidelines, will be treated as exempt from the FICA taxes, while those student employees who do not will be subject to FICA taxes on their wages.

However, the IRS recognizes it may be possible for a Texas Tech employee not to meet the <u>Revenue Procedure 2005-11 safe harbor tests</u> and still qualify for the student FICA exemption; therefore, the university will also be looking at the facts and circumstances of the student's employment to verify whether the student will qualify for FICA exemptions, as well as using the safe harbor guidelines.

Eligibility Criteria

a. Texas Tech Student FICA Exemption

To be eligible for the exemption, the student must be:

- (1) Enrolled in classes creditable toward a degree, certificate, or other recognized educational credential at the university in which they are employed;
- (2) Enrolled and attending classes on at least a half-time basis, either in an undergraduate or graduate program during the time in which the work is being performed;
- (3) Employed at Texas Tech University System, Texas Tech University, or Texas Tech University Health Sciences Center in a job category requiring student status as a condition of employment; and
- (4) The primary role at the institution that employs him/her must be as a student and his/her secondary role is as an employee.
- b. Exclusions from Eligibility for Exemption

A person is not eligible for the exemption if he/she is:

- (1) A full-time employee;
- (2) A professional employee, defined as an employee whose work (1) consists of advanced or specialized knowledge; (2) requires consistent discretion and judgment; and (3) is

intellectual or varied rather than routine, manual, or physical. Another indication of a professional employee is if a license (other than a normal driver's license) is required.

- (3) An employee who is eligible to receive one or more of the following employee benefits:
 - Vacation, paid holiday, and paid sick leave benefits;
 - Participation in an Internal Revenue Code § 401(a), § 403(b), or § 457(a) retirement plan;
 - Reduced tuition (other than qualified tuition reductions for Teaching Assistants and Research Assistants under Internal Revenue Code § 117(d)(5); or
 - Benefits under Internal Revenue Code § 79 (life insurance), § 127 (qualified educational assistant), § 129 (dependent care assistance program), or § 137 (adoption assistance).
- c. Other Employee Groups Not Eligible

Faculty Staff Postdoctoral students Postdoctoral fellows Medical residents Medical interns

d. Enrollment Requirements

Students must first be enrolled under their social security number in order for the payroll system to determine enrollment levels and eligibility. Students who fail to provide the Registrar's Office with a correct social security number will not be exempted from FICA. Any corrections will affect future payrolls and will not result in retroactive adjustments to withholding.

Eligibility for the FICA exemption is also based upon the enrollment requirements for the appropriate semester(s) corresponding to the pay period of the payroll being processed and the enrollment of the student in the appropriate semester(s) at the time the payroll is processed. Changes in enrollment during the semester will affect eligibility for payrolls processed after the enrollment change and will not retroactively affect eligibility.

Eligibility for pay periods that occur between semesters of less than five weeks will be determined based upon enrollment during the preceding semester. Eligibility for pay periods encompassing time in a preceding semester and a between-semester period will be determined based upon the enrollment during the preceding semester. Eligibility for pay periods encompassing time between semesters of less than five weeks and the new semester will be based upon enrollment in either the preceding or the new semester. Eligibility for pay periods encompassing time in two semesters will be based upon meeting the enrollment criteria in either semester. Eligibility for pay periods completely within a semester will be based upon the enrollment level for that semester.

COURSE ENROLLMENT	FALL	SPRING	SSI	SSII
TTU Undergraduate	6	6	3	3
TTU Graduate	5	5	2	2
TTU Graduate (99 Hour Exception)	1	1	1	1
TTU School of Law	6	6	1	1
TTU Joint Law and Graduate	5	5	1	1
HSC School of Allied Health-Undergraduate	6	6	6	N/A
HSC School of Allied Health-Graduate	5	5	5	N/A
HSC School of Nursing-Undergraduate	6	6	3	3
HSC School of Nursing-Graduate	5	5	2	2
HSC School of Pharmacy	6	6	6	N/A
HSC Graduate Biomedical	5	5	2	2
HSC School of Medicine	Always	Full	Time	Time

Enrollment Levels to Meet One-Half-Time Criteria

Note: The semester begin date is the last day to enroll without penalty.

7. Authoritative References

Internal Revenue Code § 3121(b)(10) Revenue Procedure 2005-11

8. Right to Change Policy

Texas Tech reserves the right to interpret, change, modify, amend, or rescind this policy, in whole or in part, at any time without the consent of employees.

All related forms can be found on the Human Resources website at <u>http://www.depts.ttu.edu/hr/AboutHR/Forms.php</u>.