

# **Payroll Services**

## SUMMER 2024 STUDENT PAY PROCESS

It's almost that time of year to convert Student Assistants to Summer Bridge. Only Students <u>not</u> attending Summer Session should be converted to a Summer Bridge classification.

Departments will need to convert Student Assistant into the Bridge Student Assistant (1874) pay classification utilizing the effective date of <u>05/31/2024</u> \*Converting does not apply to the 1868 pay classification unless there has been a change in citizenship or resident status.

If the Student Assistant will remain working and attend Summer Session, the department will add a new appointment and/or rehire the Student Assistant (1870 or 1868). The effective date must be **05/31/2024**.

### **NOW THROUGH AUGUST TIMELINE**

Now - June 15	Convert 1870 to 1874 and/or reappoint 1870 and 1868 student assistants.		
June 05	Approve all hours worked in the May pay period (05/01/2024 – 05/30/2024).		
June 17	Any student who is not reappointed and has an end date of 05/31/2024 or prior will be terminated.		
July 30	Last day of the July pay period and the last workday for Bridge Student Assistants.		
July 31 – August 17	Departments convert Bridge Student Assistants to the appropriate classification (1870, 1871, or 1872) for the fall semester with the effective date of <u>07/31/2024</u> .		
August 05	Approve all hours worked in July pay period (07/01/2024 – 07/30/2024).		
August 19	All active Bridge Student Assistants will be terminated effective 07/30/2024.		

## TIME AND LABOR PROCESS

These CSU HR Student Process transactions can be future dated, but use caution since the departments do not have correction mode. For additional information, please reference the process guides on the payroll website: <u>Time Reporting</u> <u>Guides</u>.

Please note, when converting/reappointing a student, add a row to the current record; do not create a new record.

Effective Date	Transaction	Action/Reason Codes			
05/31/2024	Convert 1870 to 1874 with an expected job end date 07/30/2024.	DTA/APT			
05/31/2024	Reappoint 1870 or 1868 if enrolled in Summer Session.	DTA/APT			
06/17/2024	All active 1870, 1871, 1872 and 1868 with an end date of 05/30/2024 or prior will automatically be terminated. <i>If the employee is going to be working during June/July, they must be appointed in the proper classification effective 05/31/2024.</i>	System Generated – Departments do not need to input terminations.			
07/31/2024	Convert 1874 to 1870, 1871, or 1872 with a new appointment.	DTA/APT			
*Please note the following:					
<b>DTA/APT</b> is used when someone is active. <b>REH/REH</b> is used when someone is inactive (terminated).					
If you need assistance with converting/reappointing a student, please contact Esmeralda @ 8-5014, Alex @ 8-7173, or Shyla @ 8-0229.					

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During June and July, Student Assistants (1870) attending Summer Session may work up to, but not more than, 20 hours per week when school is in session and 40 hours when school is not in session. Bridge Student Assistants (1874) not attending Summer Session may work up to, but not more than, 40 hours per week.

Departments are responsible for verifying those students classified as an 1870, are attending Summer Session and enrolled in at least six (6) undergraduate units or four (4) graduate units.

Graduating student assistants may work in classification 1874 for one term immediately following graduation. Student Assistants classified as an 1868 will need to contact the International Student Services and Programs for employment eligibility *prior* to working. Appointments for this classification are terminated at the end of each semester.

The hiring department must properly classify the student employee based on the information in 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.			
Assistant - 1868		Non-US Citizen/Non-Residents, matriculated Fresno State student employee working during June/July. No change in classification is needed. If the individual is enrolled in the Summer Session, then the individual is limited to 20 hours per week (IRS).			

### 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?
Student Assistant	1870	Yes	No	No
Student Assistant - Nonresident	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 is <u>required</u>. Retirement contributions during employment are available for refund upon separation. Please allow 90 days after separation for the refund. Information and instructions for requesting a refund can be found on the Benefits Services website under: <u>Part Time Retirement Program</u>.

<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

- Summer Bridge Student Conversion Process Guide
- FLSA Overview: Fair Labor Standards Act (FLSA)
- Payroll Services Website: Student Assistant Information
- Guidelines for Student Assistants
- Finding Your HR/Payroll Team by department