



Vice President for Student Affairs

(714) 278-4516 / Fax (714) 278-5967

February 23, 2007

Dear Student Worker Payroll Coordinators,

The information below is intended to provide guidance on the “academic year 20 hour a week” rule for student employees. As you will see the Chancellor’s Office directs campuses to limit student employees to working 20 hours a week, and only under extreme circumstances or unusual situations up to, but no more than, 40 hours a week. It is expected departments would not intentionally hire students to work 40 hours a week for a full semester. However, it is understood that there may be an occasional need for student employees to work more than 20 hours a week to meet operational needs.

The information below will also provide clarification on the different classifications for hiring students for the various periods, i.e., semester, breaks, recess.

*Chancellor’s Office Memo (HR 2005-28) on Student Employment and the Student FICA Exemption states...* CSU’s current policy regarding Use of Student Assistant Classifications notes that with the exception of student appointments to Federal Work Study classifications, when school is in session, Student Assistants may work up to 20 hours per week, but normally would not work in excess of 20 hours per week, except under emergency or other unusual situations. In the following guidance on the student FICA exemption, you will note the Internal Revenue Service (IRS) states that student employees may work up to 40 hours per week and if certain facts and circumstance are met they could qualify for the student FICA exemption. That IRS work schedule guideline does not override CSU’s employment policy for student employees as noted above. CSU’s 20-hour guideline is specific to CSU policy, not tied to IRS regulations.

**What does this mean for CSUF?** Departments are expected to hire and schedule their student employees to work on average 20 hours per week during the academic year. Only under extreme circumstances or unusual situations should the student employee be working more than 20 hours a week during the academic year and only for a short period of time (i.e., not a full semester).

The following are CSU regulations regarding student employment and clarification on the use of the proper classification for hiring student employees. The Internal Revenue Service (IRS) and California Franchise Tax Board (FTB) regulations and requirements are included below when applicable.

## **STUDENT ASSISTANTS (NON-FEDERAL WORK STUDY)**

### **Academic Year**

1870 Student Assistants Classification – use only during the Academic Year for those students that meet the following:

1. Enrolled in **6.0 units** or more during the semester of employment.
2. Must be employable as a Student Employee and not work more than **20 hours** per week during the academic year.
3. Exempt from deductions for retirement, Social Security and Medicare (FICA taxes) during the academic year.

1874 Alternate Student Assistants Classification – use during the Academic Year for those students that meet the following:

1. Enrolled in less than **6.0 units** during the semester of employment.
2. Must be employable as a Student Employee and works **20 hours** per week, or under extreme circumstances or unusual situations works more than 20 hours a week during the academic year only for a short period of time, but never more than 40 hours per week (i.e., not a full semester).
3. Not exempt from retirement, Social Security and Medicare (FICA taxes).



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### **Winter break, fall and spring recess:**

Students can work up to and no more than 40 hours per week during the winter break, and the fall and spring recess periods as follows.

1. The student will remain in the classification they were originally hired for the semester (fall or spring).
2. Exempt from retirement, Social Security and Medicare (FICA taxes).

### **Summer break**

Students can work up to and no more than 40 hours per week during the summer break as follows.

1. Student employees will need to be hired under classification code 1874 Alternate Student Assistant.
2. Not exempt from retirement, Social Security and Medicare (FICA taxes).

## **INTERNATIONAL STUDENTS**

International Student Employees on an F-1 or J-1 visa will need to check with the Tax Compliance Manager to see if they qualify for exemption from federal tax withholding deductions taken from their wages earned.

## **FEDERAL WORK STUDY STUDENTS**

### **Academic Year**

1. The student may work a maximum of **20 hours** per week as an 1871 Federal Work Study On-Campus Student Employee, or 1872 Federal Work Student Off-Campus Student Employee.

### **Winter break, fall and spring recess:**

Students can work up to and no more than 40 hours per week during the winter break, and the fall and spring recess periods as follows.

1. The student will remain in the classification they were originally hired for the semester (fall or spring).

### **Summer break**

Students can work up to and no more than 40 hours per week during the summer break as follows.

1. Student employees will need to be hired under classification code 1875 Alternate Federal Work Study On-Campus, or 1876 Alternate Federal Work Study Off-Campus.
2. Not exempt from retirement, Social Security and Medicare (FICA taxes).

If you have any questions regarding Payroll processing, please contact Payroll Services at extension 2521. For questions regarding Financial Aid, please contact the Financial Aid Office at extension 3125. For questions regarding on-campus student employment please contact me at extension 4516 or at [tflores@fullerton.edu](mailto:tflores@fullerton.edu).

Tanya Flores  
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