Certificate in University Financial Management: Employing Students Textbook

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OVERVIEW:

This training session is designed to provide an overview of the student employment process. The information shared includes the types of student employees and eligibility requirements for each type, hiring procedures, wage scales, the forms required to hire student employees, tax information and tax form completion guidelines, payroll procedures, submission of Web Time Entry (WTE) timesheets, the importance of tracking student wages, training and supervision, and problem resolution.

OBJECTIVES:

- Explain how students reach payroll status
- Discuss the different types of student employees and eligibility requirements for each type
- Hiring procedures, including all forms required
- Hiring Work Study students (process/responsibilities)
- EPAFS
- How to determine the pay scale for student hourly employees
- Special issues for submitting tax withholding forms
- How and when to submit Web Time Entry (WTE) timesheets
- Discuss the Payroll Schedule, WTE Submission Schedule, and Fiscal Year Issues
- How to resolve payday issues
- Discuss the importance of tracking wages
- General guidelines for training and supervising student workers
- How to resolve payroll errors
- Contact names

<u>E-1S PROCESSING OFFICE</u>: The E-1Sprocessing office is part of the Payroll area in the Office of Finance. Brenda Woodhouse (683.5399), and Joyce Thornton (683.6268) support the E-1Sprocess from their office located in Spong Hall. Lisa Hecker (683.3193), the Payroll Compliance & Student Employment Supervisor may also be contacted with questions.

IMPORTANT REMINDERS – STUDENT HOURLY WAGE TIMESHEETS:

Student Hourly Wage Timesheets are considered state documents and any falsification is considered fraud and could be grounds for termination. Falsification includes, but is not limited to, the following:

- A. Misrepresenting hours worked
- B. Having an employee submit a web timesheet for approval before the hours have been physically worked C.

informing the employee

The web timesheet should be submitted **after** all the hours are worked for the pay period and before the pay period deadline. When an employee submits a web timesheet to the approver, they are certifying that the hours worked are a true and accurate record of their time. When a supervisor approves a web timesheet, the supervisor is certifying that all information contained is correct and that the employee worked the hours shown on the web timesheet.

GENERAL HIRING INFORMATION & ACHIEVING PAYROLL STATUS:

Departments are responsible for ensuring that students (both U.S citizens and international students) are enrolled at Old Dominion University for the required number of credit hours and that all required forms are completed, approved, and processed by E-1SProcessing before a new student employee is authorized to begin work. Departments use the EPAF process for all pay actions associated with students who have previously been employed by the University.

- 5. Conflict of Interests Dual Employment Reporting Form Mandatory requirement part of the hiring package for student workers.
- 6. Elected Official Disclosure Form Required disclosure to determine employment eligibility for non-tenure track positions part of the hiring package for student workers.
- 7. Direct Deposit of Pay Details * (REQUIRED) MUST ACCESS AND COMPLETE WITH MIDAS CREDENTIALS ONLINE

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research assistants, and graduate administrative assistants) may not be paid for part-time teaching or other campus employment for the University in addition to their normal responsibilities. Exceptions to this policy may only be made under unusual circumstances and only with the approval of the dean of the appropriate college or equivalent administrator upon the written recommendation of the graduate program director and the department/school chair. Any outside employment (i.e., off-campus) should be undertaken with caution and in consultation with the GPD. It should in no way adversely affect academic performance or assistantship duties and responsibilities. Information on employment guidelines that are specific to international students may be obtained from the Office of Visa and Immigration Service Advising (VISA). Outside employment should only be approved under unusual circumstances.

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Hiring a GTA who will be an instructor of record?

Departments hiring a Graduate Teaching Assistant who will be the instructor of record in Banner must complete the Certification of Graduate Teaching Assistant as the Instructor of Record (T-1) Form at least one week prior to the E-1SG/EPAF processing deadline each semester. Instructions are provided on the 2nd page of the attached document. Questions about this requirement may be addressed to the graduate.

http://www.odu.edu/content/dam/odu/offices/graduate-studies/docs/forms/faculty-forms/T1-certification-gtainstructor.pdf. <u>Account Codes for Graduate Assistants</u> - Please pay special attention to account codes to ensure that you are using the correct account codes - graduate assistants supported with institutional funds (4022, 4023) or those supported with State (S5) funds (4122, 4123). Refer to the "Importance of Position Numbers" section to determine the appropriate position number prefix for each student type.

- Graduate Teaching Instructor (GTA) Account Code 4022, 4122 *Employee Class TA, see E-1SG Form.* This account codes is used to hire graduate students, without faculty appointment, who participate directly in teaching activities, such as the teaching of a course, or who hold responsibility for a laboratory section, or is assigned to specific instructional support or related activities. All GTA-Instructors are required to pass the GTAI Institute in order to receive a GTA stipend. International students must pass the SPEAK Test and the GTAI Institute.
- Graduate Teaching Assistant (GTA) Account Code 4022, 4122 Employee Class TA, see E-1SG Form. This account codes is used to hire graduate students, without faculty appointment, who do not directly instruct students in the knowledge or skills imparted by the laboratory experience. Instead, TA Assistants serve as graders; help the instructor research articles and materials to be used by the instructor in preparing lectures or handouts, or as laboratory assistants who prepare equipment solutions, etc. GTA-Assistants are not required to pass the GTAI Institute but must be approved and supervised by the appropriate faculty instructor.
- Graduate Assistant Research-faculty assistants (GRA) Account Code 4023, 4123 Employee Class RA, see E-1SG Form. This account codes is used to hire graduate students, without faculty appointment, for participating in research or support activities conducted by faculty members or administrators.
- Graduate Assistant Administrative (GAA) Account Code 4043, 4123 Employee Class RA, see E-1SG Form. This account codes is used to hire graduate students, without faculty appointment, for participating directly in the support of administrative activities of a University department. Refer to the policy below for the process for non-academic departments to hire graduate assistants.

Policy for Awarding of Graduate Assistantships in Non-Academic Departments - Non-academic units must coordinate the hiring of graduate assistants with the appropriate Associate Dean. Determination of the number and

Hecker, Compliance & Student Employment Supervisor, at 683.3193 or via email at <u>lhecker@odu.edu</u>.

IMPORTANT NOTE: Students are allowed to be hired as hourly wage employees; however, they may not be employed as an hourly wage employee and a student employee (student hourly, work study, stipend, or graduate assistant) at the same time. In the event a student is hired as an hourly wage employee, the student will have FICA taxes withheld from pay. The

If you would like to hire a student into a regular hourly position without using the normal recruitment process, you must complete the direct hire process if applicable to your hiring situation:

http://www.odu.edu/content/dam/odu/offices/human-resources/docs/direct-hire-process.pdf

To be employed as a student hourly wage employee, including Federal Work Study, during the summer, students must have been attending ODU during the spring semester and be pre-registered for the fall semester. If the summer semester is a

m attending ODU, they may not be employed as a student employee during the summer semester May

16 August 15.

and should be sent to Student Employment before starting the electronic onboarding process. If you wish to make a onetime special payment, you must use the E-1SP (One-Time Special Payment Form).

How do I gain the access for EPAFs? To obtain the appropriate access for EPAFs (EPAF Originator, EPAF Approver, or EPAF Proxy), complete the Electronic Approval Access Form and submit it to the individual designated on the form. <u>http://www.odu.edu/content/dam/odu/offices/human-resources/docs/epaf/electronic-approval-access-form.pdf</u> <u>Documentation, FAQs and Quick Reference Guides</u> will be available on the Department of Human Resources EPAF webpage. <u>http://www.odu.edu/facultystaff/employee-services/managers/epafs</u>

• Graduating students may be hired as hourly wage employees after graduation by contacting the Department of Human Resources.

Can graduate students ever be hired as regular student hourly wage employees? Yes, as long as the student continues to be registered for at least 6 credit hours during the semester. The E1S Processing area must be notified as soon as possible.

Fiscal Year for Payroll Purposes -

wage and student hourly employees ends June 15, and the timesheets for the final pay period of the fiscal year are always due on June 15 (by 11:59pm) or the date on the WTE Submission Schedule if June 15 falls on a weekend. For information purposes only, Graduate Teaching (4022/4122) and Graduate Assistant Research (4023/4123) and Graduate Assistant Administrative (4043/4143) are paid on the full-time payroll schedule. *Please refer to the Payroll Schedule for submission deadlines.*

POLICY REMINDER: As a reminder, it is the responsibility of the employing department to ensure that **all** requirements (i.e., registered for appropriate number of credit hours, submission of the appropriate E-1S Form, EPAF, Employment Eligibility, I-9) are met **before** allowing a student to begin work.

THE IMPORTANCE OF POSITION NUMBERS:

The position number assigned to an individual student employee drives where the expenditures for gross wages and any social security taxes will be charged. Each department is assigned specific position numbers for their graduate student teaching and research assistants and for their student hourly positions. Paperwork submitted with incorrect position numbers will hold up creating a pay record. Please be sure to use the position number(s) assigned to your budget. This is especially important if you have more than one budget. Position numbers are tied to budgets/ ccount codes and are not interchangeable. Use of an incorrect position number could result in the student being paid from the wrong budget/ account code. Do not confuse employee dass with position prefix.

Graduate Teaching and Research Assistant Positions:

** Student Hourly Positions position number prefix RS - charged to the specific budget code for the department and account code 4025. These position numbers and account code are used for all student hourly positions employed during the Fall, Spring, or Summer semesters. FICA taxes will be charged to the budget if the student drops below 6 credit hours during the Fall and Spring semesters and if the student is not registered for 6 credit hours in the Summer semester (departments need to ensure that a budget adjustment is submitted to cover FICA taxes). *(Example: RS2970 is the position number used for Academic Affairs budget 1AA00-4025012 0 6*

The EPAF process for graduate assistants should be used for rehiring a graduate assistant in the same position, rehiring a graduate assistant in a new position, pay (stipend) changes, and termination of job/employee. You must adhere to the Payroll schedule for all submission deadlines.

TAX INFORMATION:

In order for the Payroll Office to know how much income tax to withhold from an W- $\hfill -$

Exemption Certificate, on file for each employee. However, if the employee does not submit tax forms, the IRS requires that taxes be withheld at *Single* or *Married Filing Separately* and made no other entries on Form W-4. This is the highest withholding rate. Withholding forms (*please be sure to use current year withholding forms*) need to be submitted at the time of original hire through electronic onboarding and do not need to be submitted again unless there are changes OR the

the United States.

Salaried Employees must submit timesheets to supervisors by 11:59pm on the last day worked in the pay period. Pay Periods for Salaried Employees, including graduate assistants:

10th 24th (pay on the 1st)

25th 9th (pay on the 16th)

OVERTIME PAY

For all types of employees, an employee must have physically worked 40 hours during the week to be eligible to receive overtime pay.

work week crosses two pay periods. If more than 40 hours were worked in a work week, overtime is calculated automatically. Unless an exception has been requested and approved, students should not generally be working more than 20 hours per week.

<u>COMPLETING AND SUBMITTING WEB TIMESHEETS:</u> Documentation & Quick Reference Guides for timesheet completion based on your job classification is available on the Office of Finance website under Payroll: Web Time Entry at the following link: <u>http://www.odu.edu/facultystaff/employee-services/compensation/payroll/web-time-entry</u>

STUDENT HOURLY EMPLOYEES (4025,

4028, 4029): Student hourly wage employees must complete a Web Timesheet containing the actual number of hours worked each day during the pay period. Enter all hours worked. If more than 40 hours were worked in a work week, the system calculates overtime automatically. No <u>automatic</u> paycheck can be issued unless the Web Timesheet is submitted via Web Time Entry.

https://www.odu.edu/content/dam/odu/offices/finance-office/docs/payroll/hourly-self-service-guide.pdf

Employee Deadline - Web Timesheets must be submitted on the last day worked in the pay period OR no later than 11:59pm on the deadline shown on the WTE submission schedule. When a full hour is not worked, the partial hour should be recorded in the Web Timesheet according to the reporting increments in the table below.

Period Worked	Reporting Increments	Period Worked	Reporting Increments	
0 min 2 min, 59 sec	Disregard	33 min 38 min, 59 sec	.6	
3 min 8 min, 59 sec	.1	39 min 44 min, 59 sec	.7	
9 min 14 min, 59 sec	.2	45 min 50 min, 59 sec	.8	
15 min 20 min, 59 sec	.3	51 min 56 min, 59 sec	.9	
21 min 26 min, 59 sec	.4	57 min 60 min	1 (ono) hour	
27 min 32 min, 59 sec	.5	57 min 60 min	1 (one) hour	

General instructions for completing and submitting a manual timesheet form: Manual forms are in Microsoft Excel format and include drop-down menus for pay periods and calendar year. ALL fields must be complete/correct including name, department, UIN, position number, and contact number. Documented reasons for use of a manual form are required. Sgnatures and dates are mandatory; submit the Manual Payroll Check Request when required.

<u>Tifr@38@@3578@2010@22f24</u>[2228874378.9210.722(er <u>Correction/Timesheets Changed</u> - The Approver or Proxy must notify the employee when a timesheet is returned for correction. Speak directly with the employee or send him/her a brief email. The Approver or Proxy must notify the employee when he or she makes a change

Hard-copy Banner payroll reports are no longer distributed each month. Payroll reports are available via ePrint for those with the appropriate access. Access to departmental payroll reports must be requested separately. The ePrint Payroll Report Request Form must be completed and sent to the Finance Systems Manager, Data Control, Office of Finance. http://www.odu.edu/content/dam/odu/offices/finance-office/data/payroll-eprint-request.pdf. Payroll reports contain information by Budget Unit, account code, payroll number, employee name, and amount for each payroll. If you need information about ePrint, please review the Office of Finance website at http://www.odu.edu/finance. Monitoring Student Hourly Wage and Graduate Assistant Employee Expenditures - Your department should

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STUDENT HOURLY (4025, 4028, 4029) HIRING CHECKLIST

Before allowing the student to begin work, determine:

- _____ Is the student enrolled at Old Dominion University for the required number of credit hours?
- ls a FEDERAL WORK STUDY AWARD available?
- _____ Is the FEDERAL WORK STUDY award in order? Contact Student Financial Aid at 3-3684.
- _____ Does the student have a valid social security number?
- E-1SU HIRING FORM (send E-1SU forms for 4025 to E-1S Processing, Rollins Hall send E-1SU forms for 4028 and 4029 to Career Development Services, 2202 Webb University Center)
- _____ Is the form completed correctly (including all authorized signatures)?
- _____ Is the rate correct?
- ____ Is the budget code correct?
- _____ Is the account code correct?
- _____ Is money available in the correct account code?
- _____ Is the Banner Position Number included?
- _____ Is the Banner Position Number correct for the budget you wish to charge?
- _____ Is the contact person/extension included (required)

NOTE: Send graduate student E-1SG forms to the appropriate associate dean after completion. See checklist on the next page.

- _____ Is the I-9 complete (Send to E-1S Processing through electronic onboarding)?
- _____ Is the Selective Service Compliance Form (male employees only) complete? (Send to E-1SProcessing through electronic onboarding)
- _____ Is a copy of the Social Security Card on file? (Send to E-1S Processing through electronic onboarding)
- _____ Is the Conflict of Interests Dual Employment Reporting Form on file? (Send to E-1S Processing through electronic onboarding)
- _____ Is the Elected Official Form on file? (Send to E-1SProcessing through electronic onboarding)

No Web Time Entry timesheet is available until the E-1SU is fully processed by E-1S Processing. Please take steps to avoid delays.

Do you have the confirmation copy of the E-1SU form? If yes, student may begin work. If no, do not allow student to work. GRADUATE ASSISTANT (4022, 4122, 4023, 4123, 4043, 4143

STUDENT DATA WORKSHEET (obtained from the student BEFORE he/she begins work this information is used to assist the department in completing the hiring paperwork)

PART 1: DATE _____

NAME:

First