

SUMMER HIRING THROUGH VIP

Student Type	Summer Enrollment	Work Hours/Week	Minimum Pay Across the Summer	VIP Code	Hiring Description	FICA Exempt
Special Enrollment Graduate Student	≥1 credit hours	10-28	\$1200 for 10 work-hours/week; prorated for additional hours	51351	Teaching Assistant (Instructor of Record) ¹	Yes
				51354	Instructional Assistant ¹	Yes
New or Continuing Graduate Student	≥3 credit hours			51353	Research Assistant	Yes
				51352	Staff Assistant ²	Yes
New or Continuing Student	≥1 credit hour	<10	Minimum wage (≥ \$7.25/hr.)	51355	Hourly Graduate Student-Enrolled	Yes
	≥3 credit hours	10-28 ²		51355	Hourly Graduate Student-Enrolled	Yes
	<3 credit hours	10-28 ²		51370	Hourly Grad Student- Not Enrolled	No
	≥1 credit hour	29-40 ⁴		51370	Hourly Grad Student- Not Enrolled	No
Continuing Student	0 credit hours	1-40 ³		51370	Hourly Grad Student- Not Enrolled	No

SUMMER HIRING THROUGH HR

Student Type	Summer Enrollment	Work Hours/Week	Minimum Pay	HR Code	Hiring Description	FICA Exempt
Incoming Fall student	0 credit hours	1-40 ³	Minimum wage (≥ \$7.25/hr.)	51410	Temporary Employee	No
May 2018 Graduate				51335 51331	Summer TFAC (teaching) Summer TFAC (non-teaching)	

¹ Students hired as teaching or instructional assistants should have already completed the GTA/GIA training, including the orientation and GRAD 701.

² Employment as a GA should be related to the student’s academic progression – the educational aspect of responsibilities must surpass the service aspect. We therefore encourage minimal use of the GSA object code. Positions not meeting the GA definitions require an hourly position.

³ FLSA and ACA implications must be considered. ACA initiatives begin at 30 work-hours per week.

⁴ Even though enrolled, the service vs education balance for students with > 28 hours/week defaults to 51370 to trigger FICA taxes for the summer months.