

Student Wages for Research – Policy and Procedures

Wittenberg University (05/11/2018)

In an effort to identify the appropriate approach to providing payments to students that are performing research at Wittenberg University, please review the following guidelines:

There are _____ project (with the assistance of a faculty member), plan the project and forecasts associated expenses, complete the application and is granted the funds from the institution to actively and independently engage in the research project.

2) Funded to assist in the research project

Procedures for Number One (Funded Directly to a Student)

The student may be paid via a stipend, typically in equal payments over the life of the project. The student does not have to maintain records of time spent as they are not subject to FLSA rules (based on interpretation of 2018 FLSA) but must meet the objective as identified by the project. The student will be paid through the regular payroll process. When the student is paid, proper receipts are turned in, the advance will be cleared and, if necessary, taxes will be adjusted accordingly in the final payroll payments so that reimbursement of approved expenses will not be taxed.

Procedures for Number Two (Funded to a Faculty or Staff Member)

The student must maintain accurate records of time spent and submit a time card through the student employment office to receive payment through payroll. This student meets the definition of being hourly (non-exempt from overtime rules) and any payment of wages must comply with the FLSA rules. The department/sponsor is responsible for overtime wages and related employment taxes. The department/sponsor is also responsible for acquisition of supplies or equipment through the regular purchasing process of the University.

Both Procedures Require the Following:

The faculty member or research sponsoring entity/department must follow the established guidelines for setting up the student through the student employment process. These can be found on the student employment webpage by [clicking here](#) and the position description template can be found by [clicking here](#)

- x The student must be approved through the student employment process.
- x The student is subject to Federal, State and applicable local income tax withholding.
- x The student is subject to FICA (Social Security and Medicare taxes) unless the student is enrolled at least half time and regularly attending classes at Wittenberg University during the period covered. Example: if the student is doing research during the summertime and is not enrolled at least half time, the student will be subject to FICA.