



Payroll Services CP-320
(714) 278-2521 / Fax (714) 278-7209

Date: April 26, 2004

To: Campus Administrators and Department Heads
Division Financial Managers
Department Student Payroll Coordinators

From: May Wong
Director, Financial Operations – Payroll & Payables

Subject: Student Assistant - Nonresident Alien Timesheet

The “Student Assistant – Nonresident Alien Tax Status” classification (code 1868) has been established in the CSU pay scales to help campuses meet federal tax compliance requirements for students in a nonresident alien tax status. The classification is effective with the April 2004 pay period (April 01 through April 30). This action is necessary to accommodate federal tax compliance requirements for Student Assistants (classification code 1870) in a nonresident alien tax status. The technical letter that references this new classification code is available on the Chancellor’s Office Human Resources Administration’s Web page at:
<http://www.calstate.edu/HRAdm/memos.shtml>.

Attached are the guidelines for processing Student Assistant Timesheets.

A new student assistant timesheet should be used for this classification beginning with the April 2004 pay period. The timesheet is available in Informed Filler and on the BFA website (bfa.fullerton.edu, forms-payroll, 1868 NRA Student Assistant Timesheet). Payroll will provide a list this week of NRA Student Assistants to each Division Financial Manager for their respective areas.

If you have any questions on this matter, please contact Payroll Services at payroll@fullerton.edu.

Thank you.

Attachment



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<p align="center">Student Assistant (Codes 1868,1870,1874) Timesheet Processing Guidelines</p>

Affected Student Classification (E99)

Student Assistant

General Guidelines for Student Assistant Appointments

- Make sure hiring documents have been properly completed and submitted to Career Planning and Placement Center (CPPC) for Student Assistant (1870), Alternate Student Assistant (1874), and Student Assistant-Non-Resident Alien (1868). Do not allow student employees to start working before receiving the signed copy of the Employment Authorization form back from CPPC.
- The timesheets (for class codes 1868, 1870, 1874) and the Student Assistant Attendance Reports CD048 (for class code, 1870) must be completed correctly and in ink. All information on the timesheets and CD048's must match the information submitted on the Student Payroll Action Request (SPAR) forms. Incomplete/incorrect paperwork is returned to the department which usually results in delay in payment.
- Timesheets must be signed and dated by the student and his/her supervisor **on or after the student's last day worked in the pay period.**
- ALWAYS refer to the Attendance and Pay Schedule for maximum hours allowed to be worked for the month, inclusive dates for the pay period, and due dates for submission to Payroll to make sure student payroll is correct and in compliance with the published guidelines.
- The total hours worked in a week may not exceed 20 when classes are in session. 40 hours may be worked during semester breaks (i.e., fall, winter, spring recess, and between semesters).
- All Student Assistant Timesheets may be obtained on Informed Filler and the BFA website.
- The student FICA exemption pursuant to Internal Revenue Code section 3121(b)(10) remains in effect during the period in which the individual remains in a qualified student status. In this instance, students who change from a nonresident alien to resident alien tax status remain exempt from FICA, e.g., in the Student Assistant classification (code 1870). If students are no longer qualified under 3121(b)(10), for example, during the summer recess period when they are not attending classes, they typically would be considered Summer Bridge Students (code 1874). However, if a student remains in a nonresident alien tax status while working during the summer recess period, the affected student remains exempt from FICA on that basis, and no retirement or Medicare are contributed in the Student Assistant–Nonresident Alien Tax Status classification (code 1868).