

This document outlines the procedures, policies, and instructions for the student employment process on the campus of Minnesota State University Moorhead.

[Student Payroll Website](#)

[Payroll Calendars](#)

### **Student Payroll Contact**

Amber Nelson  
Business Services, Owens 106  
Phone: 218.477.2223  
Fax: 218.477.5999  
Email: [studentpayroll@mnstate.edu](mailto:studentpayroll@mnstate.edu)

### **Important Dates**

06/30/2023 - Last day of FY23 (new authorizations starting 7/1/2023).  
07/01/2023 - Beginning of FY24 (new authorizations needed).  
08/01/2023 - Last day of summer work study.  
08/02/2023 - Fall semester start date for fall/spring work study authorizations.  
12/15/2023 - Last workday for students not attending spring semester.  
05/13/2024 - Last workday for students who will not be returning summer or fall.  
06/30/2024 - Last day of FY24 (new authorizations starting 7/1/2024).

# Student Payroll Guide

---

## TABLE OF CONTENTS

<b><u>STUDENT EMPLOYEE PAYROLL OVERVIEW</u></b>	<b>3</b>
<b><u>DETERMINE EMPLOYMENT ELIGIBILITY</u></b>	<b>3</b>
<i>Credit Requirements</i>	3
<i>Graduate Assistant Employment Policy</i>	3
<b><u>EMPLOYMENT PAPERWORK &amp; FERPA TRAINING</u></b>	<b>4-5</b>
<i>FERPA Training</i>	4
<i>Domestic Students</i>	4
<i>International Students</i>	5
<b><u>RETURNING DOMESTIC STUDENT EMPLOYEES</u></b>	<b>5</b>
<b><u>RETURNING INTERNATIONAL STUDENT EMPLOYEES</u></b>	<b>5</b>
<b><u>WORK AUTHORIZATIONS</u></b>	<b>5-6</b>
<i>Undergrad Regular Funds</i>	6
<i>Graduate Assistant Regular Funds</i>	6
<i>Work Study</i>	6
<b><u>DIRECT DEPOSIT SETUP</u></b>	<b>6</b>
<b><u>CAMPUS WAGE RATES</u></b>	<b>6</b>
<i>Undergraduate Wage Rates</i>	6
<i>Graduate Wage Rates</i>	6
<b><u>FICA &amp; AFFORDABLE CARE ACT</u></b>	<b>7</b>
<b><u>E-TIMESHEETS</u></b>	<b>8-10</b>
<i>Deadlines</i>	9
<i>Reporting Hours Regulations</i>	9
<i>eTimesheet Instructions</i>	10
<i>eTimesheet Approval</i>	10
<i>eTimesheet Edits/Grant Proxy</i>	10
<b><u>ROSTERS, LUMP SUMS, &amp; CONTRACTS</u></b>	<b>11</b>
<i>Rosters</i>	11
<i>Contracts</i>	11
<i>Entering Student Rosters/Lump Sums-PR0102UG</i>	11
<i>Roster Delivery</i>	11
<i>Balancing Roster Hours/Lump Sums-PR0103UG</i>	11
<b><u>REPORTS</u></b>	<b>12</b>
<b><u>OTHER</u></b>	<b>12</b>
<i>Daily Breaks</i>	12
<i>Holidays</i>	12
<i>Overtime</i>	12
<i>Maximum Hours- Domestic</i>	12
<i>Maximum Hours- International</i>	12
<i>Academic Breaks</i>	12

## **STUDENT EMPLOYEE PAYROLL OVERVIEW:**

### **Step 1: Determine Employment Eligibility**

### **Step 2: Employment Paperwork (tax forms)**

#### **A. Domestic Students**

#### **B. International Students**

### **Step 3: Work Authorization Form**

- a. Completed by hiring department

### **Step 4: Direct Deposit Setup**

- a. The student would set this up in e-services under the 'Student Employment' tab

### **Step 5: eTimesheets Submitted (Student) and Approved (Supervisor)**

*\*Students are not to begin working until cleared for payroll and issued a timesheet.*

## **STEP 1: DETERMINE EMPLOYMENT ELIGIBILITY**

To be eligible to work as a student employee at MSUM, the student must be registered and pay for credits through MSU Moorhead. Students must also be in good standing with the university which means they must not have any holds on their account. Tri-College or MSCTC students attending classes at MSUM are not eligible. PSEO students are eligible to work as long as they are currently enrolled at MSUM.

### **Credit Requirements:**

The minimum credit requirements for:

#### **Regular Funds Position:**

- Summer Session: Enrolled for a minimum of 1 credit during summer session or pre-registered for a minimum of 1 credit fall semester.
- Fall/Spring Semester: Enrolled for a minimum of 1 credit during the semester of employment.

*\* If an undergraduate student falls below 6 credits, or a graduate student falls below 3 credits (academic year) (or 2 credits summer), they are subject to FICA/Medicare, and the department is responsible for employer share.*

#### **Work Study Position:**

- Summer Session/ Fall Semester/ Spring Semester: Enrolled for a minimum of 6 credits during semester of employment. Any time a student falls below 6 credits, they no longer qualify for work study. If this occurs during summer session, their entire award will be withdrawn, and the earnings will need to be covered by departmental funds.

### **Graduate Assistant Employment Policy:**

- [Please click link for more information.](#)

## **STEP 2- EMPLOYMENT PAPERWORK**

If your student worker has not been employed at MSUM before, please complete step A or B below. If they have worked on campus before, please see the 'Returning Domestic Student Employees' or 'Returning International Student Employees' section and complete Step 3.

**FERPA Training:** All departments must notify their student employees about their rights under FERPA, and as employees of the University, the students must be trained in FERPA regulations annually. Please retain a copy in your department. It is not necessary to send a copy of the signature sheet to Business Services or the Registrar's Office.

### **A: DOMESTIC STUDENTS**

**I-9 Employment Eligibility Verification:** Student employees must complete Section 1 and provide original identity no later than close of business on their **third day of employment**. Copies or faxed copies of the student's identification will not be accepted. The department needs to complete and sign Section 2 verifying student identification. The employer cannot request or require that a student provide certain documents. Some of the most common forms of ID are: passport, passport card, driver's license, student ID card, birth certificate, social security card.

**\*The I-9 document must be downloaded to your desktop and saved, or it will not open. If issues occur with downloading the document, it can also be accessed [here](#).**

**W-4:** Please use the W-4 form for the current calendar year. If there are any errors on the form, the Student Payroll Office will automatically revert to the standard deduction. If the student employee chooses exempt, they will need to complete a new W-4 form and a W-4MN form each year. If they don't submit a new form, their W-4 will automatically revert to the standard deduction.

#### **Minnesota Residents:**

**W-4 MN:** All Minnesota residents must submit this form as of January 1, 2022 even if they do not claim exemption.

#### **North Dakota & Michigan Residents:**

**MWR - Reciprocity:** The form needs to be completed each calendar year for North Dakota and Michigan residents. The MI-W4 – Michigan Withholding form also needs to be completed for Michigan residents only.

## **B: INTERNATIONAL STUDENTS**

**\*Please ask the student to bring their passport, I-94, I-20, and social security card (or a receipt for the SS card application) to Student Payroll for completion of their setup forms.**

If your student is an international student who has not worked for MSUM before, please refer them to Student Payroll for completion of payroll setup and tax forms. The exception is the FERPA form. Please have your student complete this and file in your department.

Students without a social security card will need to apply for one before they can begin working. The employing department needs to complete Section 1 of the **Verification of F-1 Student On Campus Job form** and refer the student to the Center for Global Engagement for completion of Section 2. This form is completed only if the student will be employed in your department.

## **RETURNING DOMESTIC STUDENT EMPLOYEES**

If your student employee has worked on campus before, please complete their annual **FERPA** form, and ask if they need changes to their W-4. They may also need an updated W-4MN (exempt) or MW-R (Reciprocity) form. Please complete Step 3: Work Authorizations.

## **RETURNING INTERNATIONAL STUDENT EMPLOYEES**

Please check with the Student Payroll Office to make certain your international student employees' forms are current. Also, have them complete their annual **FERPA form** and file in your department. All international student employees must complete new tax forms each calendar year and will be notified by Student Payroll via email when they are due. Please complete Step 3: Work Authorizations.

- *Statement of Intent to File U.S. Tax Returns* each calendar year.
- International student employees who qualify for U.S. tax exemption (U.S. has a tax treaty with some countries) must complete a new *Tax Treaty Form 8233* each calendar year.
- International student employees who are considered a permanent resident alien for tax purposes along with student employees who do not qualify for U.S. tax exemption must complete a new W-4 each calendar year.
- Permanent resident aliens are not exempt from FICA/Medicare.
- International Students are exempt from FICA/Medicare.

## **STEP 3: WORK AUTHORIZATIONS**

Work Authorizations are required from the hiring department. This authorizes the Student Payroll Office to setup authorizations from your cost center for your student employee. Please fill out all the information as incomplete forms will be returned to the hiring department which will delay getting the student's timesheets created.

# ***Student Payroll Guide***

---

## **Undergraduate Regular Funds Authorization:**

Regular funds authorizations may be used from July 1<sup>st</sup> of the current fiscal year to June 30<sup>th</sup> of the following fiscal year. All regular funds work authorization cost centers beginning with the number '2' will be encumbered. The hiring department will enter these authorizations if the student is on e-time.

## **Graduate Assistant Regular Funds Authorization:**

All authorizations for Graduate Assistants must be approved by the Graduate Studies Office no matter which cost center is being used. The Graduate Studies Office will also require a job description for each position in your department being filled by a graduate student. Student Payroll will enter these authorizations.

## **Work Study Authorization Form:**

One work study authorization is required for the academic year. A new authorization is needed only if your student will be working during the summer. Students employed on work-study cannot be paid lump sum payments or with contracts. This form would be used for undergraduate and graduate students as well as Graduate Assistants with work study. Student Payroll will enter these authorizations.

## **STEP 4: DIRECT DEPOSIT SETUP**

**Direct Deposit Setup:** Business Services requires direct deposit of student employee payroll. Students may access their direct deposit information from their e-services account. Students can manage their personal finances through a financial institution of their choice. In special circumstances, new student employees that miss the direct deposit deadline may pick up their first check from the cashiers in Business Services, Owens 106. In the event that a student is refused membership at a banking institution, a paper check will be printed and mailed to the student's permanent address on file at the Registrar's Office. They can view paystubs as well as start, stop, or change their bank account information in eservices. The direct deposit setup is for both student payroll and financial aid.

## **CAMPUS WAGE RATES**

### **Undergraduate Wage Rates:**

- Minimum Hourly Rate: \$12.00
- Maximum Hourly Rate: \$14.99 without Dean/VP approval
- Maximum Hourly Rate: \$15.00 - \$17.00 requires Dean/VP approval on work authorization form.  
University policy is \$17.00 maximum

### **Graduate Student Wage Rates:**

- Minimum Hourly Rate: \$14.00
- Maximum Hourly Rate: \$16.99 without Dean/VP approval
- Maximum Hourly Rate: \$17.00-\$20.00 requires Dean/VP approval on work authorization form.  
University policy is \$20.00 maximum

**\*Please see student wages grids on the payroll website for more detailed information**

\*A student's wage rate is to be established at the time of hire or re-hire and the rate or any increases should be based on the duties required of the student and their previous work experience. **To increase an hourly rate,**

# ***Student Payroll Guide***

---

inflate the number of hours worked, or pay the student for more hours than they have worked to "use up" work study is a misuse of federal or state work study funds.

## **FICA & AFFORDABLE CARE ACT**

### **FICA/Medicare: Exempt Students:**

The general student Federal Insurance Contributions Act (FICA) tax exemption rule states “payments for services performed in the employment of a college or university are exempt from FICA if the services are performed by a student who is enrolled at least half-time and regularly attending classes at the college or university.” International Students are always exempt from FICA/Medicare.

#### **Undergraduate Students**

Academic Year: maintain a half time (at least 6 credits) academic load

Summer Session: maintain at least 3 credits per session

#### **Graduate Students**

Academic Year: maintain a half time (at least 3 credits) academic load

Summer Session: maintain at least 2 credits per session.

### **FICA/Medicare: Non-Exempt Students:**

If you have students “regularly working” 30 or more hours in the summer, you will need to complete the **FICA Tax-Hire Form**. These students will be subject to FICA/Medicare tax. We define “regularly working” as 3 out of 5 pay periods. Students working over breaks that are 5 weeks or less do not need to submit a FICA Tax-Hire Form (Ex: Christmas Break). The employing department will be charged the university’s portion of FICA/Medicare under object code 0924.

**\*If students work over 60 hours for 3 consecutive pay periods or over 80 hours for one pay period, the student and the department will be subject to FICA/Medicare tax regardless of Student Payroll receiving the Student Employee FICA Tax-Hire Form.**

### **FICA/Medicare Rates:**

Employer/Employee FICA 6.2%

Employer/Employee Medicare 1.45%

### **Affordable Care Act:**

Minnesota State System Office has determined that the Affordable Care Act (ACA) requires us to make health insurance available to student employees who average 30 hours a week or more over a 12 month period. The employer’s cost of this health care coverage will be charged back to the department. For more information on the employer’s cost, please contact the HR Department.

## STEP 5: ETIMESHEETS

eTimesheet approval is a web-based application. The student employee submits their timesheet in eservices. The supervisor will be able to view, edit and approve it for payment. The supervisor is also able to view and edit an eTimesheet that has not been submitted.

An eTimesheet is entered into the student payroll system and available in the student's eservices as soon as the student employee completes all required payroll setup forms, direct deposit is "active", and a complete work authorization has been received from or entered by the supervisor. If an eTimesheet does not show in the student's eservices account, please check "View Position Details" Tab on the eTimesheet to locate the 'Authorization Number'.

The screenshot displays the eTimesheet interface. At the top, a message states: "This student has earned \$2,898.00 determine if the position's maximum". Below this, a "Position Details" modal window is open, showing the following information:

Authorization Number	86700
Funding Source	
Supervisor	
Max Amount Allowed	
Earned Amount	
Remaining Balance	
Begin Date	
End Date	
Rate of Pay	

A "Close" button is located at the bottom right of the modal. In the background, a timesheet table is visible with the following data:

Date	Start Time			
Tue, Nov 29	8:30 AM			
Thu, Dec 1	8:30 AM			
Fri, Dec 2	12:00 PM			
Tue, Dec 6	8:30 AM	11:30 AM	3.00	Regular
Total Hours			13.00	

At the bottom of the screen, there is a "View Position Details" button and an approval signature: "Approved 12/7/2022 2:46 PM Amber Nelson".

Then type in the authorization number in ISRS screen PR0024UG. You will want to make sure that all the following fields are entered :

- eTime checkbox
- Start and End Dates
- Cost Center
- Object Code
- Routing ID
- Max/Exp Amt- make sure the student has not gone over the max amount.
- Approved By- please make sure this field is not blank.



# Student Payroll Guide

The screenshot shows a web-based form titled "Student Employee Work Authorization Entry". At the top, it displays "PR0024UG 1.78 Minnesota State University Moorhead 12/12/2022". The form is divided into several sections: "Auth Nbr:" with value "86700", "SSN:" (blank), and "ID:" (blank). Below this is the "Authorization Details" section with "Type:" set to "Standard" and "eTime" checked, "Auth Status:" with "Active" selected, "Title:" set to "Office Assistant", "Start date:" from "Jul 1, 2022" to "Jun 30, 2023", "Pay Code:" (blank), "Pay Rate:" (blank), "Max/Exp Amt:" showing "3200.00 / 2898.00", and a "Comments" text area. The "Account Details" section on the right includes "FY:" set to "2023", "Primary CC:" "215010" (BusinessServ), "Object Code:" "0910" (Stu Help Sal), "Match CC:" (blank), "Match Pct:" (blank), "Report CC:" "215010" (BusinessServ), "Routing ID:" "R15010" (Business Services), "Supervisor:" "15172868" (Nelson, Amber), "Workers' Comp:" with "Prof/Clerical" selected, "Encumber:" checked, and "FISAP/MHESO:" set to "Not Applicable". At the bottom, "Approved By:" is "15172868 Nelson, Amber Lyn". The footer has "Approve:" "Gkp1", "Max Earnings:" "Gkp2", and "Audit:" "Gkp3".

## Deadlines/Timelines:

Deadlines and timelines are located on the student payroll website under Student Payroll Calendars. This includes pay periods, entry dates, authorization timelines, timesheet due dates, and pay dates.

**\*Timesheets are due by 4:30pm the Wednesday of payroll week. Student Payroll is not responsible for late eTimesheet approvals. If you will be gone, please make sure to assign a proxy to approve your timesheets. If a timesheet is approved late, the student will have to wait until the following pay period to receive pay for those hours.**

## Reporting Hours Regulations:

**Hours must be reported on the date worked. Holding hours or prepaying hours is against the law.** Hours worked during a given pay period should not be reported as worked in any other pay period.

## eTimesheet Instructions

Access the web application via [ISRS Employee Home](#)> Employee Application> Student Payroll Supervisor.

### Review Time Worked:

The screenshot shows the 'Student Payroll Supervisor' interface. At the top, there is a header bar with the user's name 'Kirstin Feldmeier', the institution 'Winona SU', and a 'Help' link. Below the header, the main section is titled 'Approve Time Worked'. It displays the 'Pay Period Date Range' as '04/08/2015 - 04/21/2015' and the 'Payment Date' as '05/01/2015'. There are four status buttons: '5 Not Submitted' (red), '4 Ready For Approval' (green), '5 Approved' (blue), and '14 All' (grey). Below these buttons is a blue button labeled 'Approve Time'.

**Not Submitted (red)** – Displays the time worked records that have been entered by the student employees but have not been submitted. The supervisor will want to follow up with the student to have them get their hours submitted. Supervisors may approve un-submitted timesheets if the hours entered are correct.

**Ready For Approval (green)** – Review the pending records under ‘Ready For Approval’ for accuracy and to make sure no changes are needed and approve by 4:30pm Wednesday after last day of pay period.

### Approve Time Worked:

To approve the time worked records, click the check box before the statement “I certify that hours/amount are correct and the work was performed in a satisfactory manner,” then the ‘approve time’ button. The box will need to be checked for all submitted records.

### Edit eTimesheets/Grant Proxy:

To edit hours that may have been entered for incorrect time or on the wrong date use the drop-down arrow by “Student Payroll Supervisor” and select the “Maintain Time Worked” option. To assign someone to be a “Proxy” to approve your eTimesheets select the “Grant/View Proxy Access” option. You can use this if you will be unable to approve eTimesheets during a pay period or if you want a backup.

The screenshot shows the 'MnSCU ISRS' interface. A dropdown menu is open under the 'Student Payroll Supervisor' header. The menu options are 'Student eTime', 'Approve Time Worked', 'Maintain Time Worked', and 'Grant/View Proxy Access'. Below the menu, the 'Pay Period Date Range' is '05/30/2018 - 06/12/2018' and the 'Payment Date' is '06/22/2018'. There are four status buttons: '0 Not Submitted' (red), '0 Ready For Approval' (green), '0 Approved' (blue), and '0 All' (grey).

## **ROSTERS, LUMP SUMS, & CONTRACTS**

All hours/lump sums submitted for previous pay periods must be entered by the Student Payroll Office.

### **Rosters:**

The roster is a list of all your student employees who do not use eTime. Rosters may be used to submit hours/lump sums from the departments to the Student Payroll office. Rosters are a way to report a certain amount of pay (hours or dollars) after they have completed the work (Ex: musicians, panelist, etc.) If you choose the roster method, the department agrees to keep the student employees detailed work records in accordance with the university record retention schedule. A roster will be emailed to the supervisors on the Monday before pay period end date. **Rosters should be used in limited circumstances.**

### **Contracts:**

Contracts will schedule a certain amount to be paid to the student every two weeks for a specified amount of time. Contracts should only be used if you know for certain the student employee will be completing the work during the pay period(s). Use PR0103UG to balance your routing ID each pay period.

### **Roster Entry and Balancing:**

Hours and/or lump sum payments are to be entered by the department in the ISRS system (P0102UG) on Wednesday following the pay period end date. Once entries are entered, saved, and approved the next step is to balance the routing ID using ISRS PR0103UG. [Entering Rosters Link.](#) [Balancing Rosters Link.](#)

### **Roster Delivery:**

Email or deliver in person the completed and signed rosters to the Student Payroll Office by Wednesday at 4:30 p.m. Payroll cannot be processed if we do not have these. Hours/lump sums entered that do not have a corresponding roster/timesheet will be removed and will not be processed.

### **To Enter Student Roster Hours or Lump Sums: [Entering Rosters Link.](#)**

Sign into ISRS, in the white box at the top right type PR0102UG, or click on Student Payroll System, then Payroll Transactions, Payroll Roster Entry.

- Enter pay period from [payroll calendar](#) (Ex: 2022-01)
- Enter your routing ID (if you have more than one you must do each routing ID separately) and press tab. The roster will populate
- Enter hours/lump sum only. If a student doesn't have hours/lump sum do not enter zero. Leave this field blank. Then hit Store (either by Ctrl-S, or right click and store)
- Click on 'Unapproved' on the drop-down menu called 'List Timesheets' at the bottom of the screen
- A window will open at the top. Click 'All', and then 'Approved' box.

### **Balancing Authorized Hours or Lump Sums: [Balancing Rosters Link.](#)**

Type PR0103UG in the white box at the top right or, click on 'Student Payroll System', then 'Balancing Authorized Hours'.

- Enter pay period and routing ID
- Add up the total hours/lump sums on the rosters and enter that amount in "Approved Hours" or "Approved Lump Sum" box
- Click on "Balance Routing ID" button (Gkp2). The total should equal what you entered from your roster.

## **REPORTS**

### **Bi-Weekly Reports:**

Bi-weekly department payroll reports can be pulled by the department in ISRS web accounting. These reports include fiscal year-to-date student payroll expenditures by cost center, the start date, end date, current pay period earnings, hours remaining, and balances for individual students. Student employee budget supervisors are to review these reports for accuracy each pay period and monitor balances available for student employee hours. [\*\*ISRS Report Instructions\*\*](#).

## **OTHER**

### **Daily Breaks:**

Time to use the nearest restroom must be provided within each four consecutive hours of work. A 30-minute unpaid lunch period applies to employees who work eight or more consecutive hours. The lunch period will occur near the midpoint of each work shift.

### **Holidays:**

Any hours worked on a scheduled holiday must be approved and noted on the timesheet by the student employee supervisor.

### **Overtime:**

**Overtime is not allowed, except in limited circumstances.** If you know that your student employee is working in more than one area, please ensure that the total hours worked per week (Wednesday through Tuesday) does not exceed 40 hours. Any weekly hours reported over 40 will be paid at time and one half and will be prorated between departments if there are hours submitted from more than one department.

### **Domestic Student Employee Maximum Hours Regulations:**

Employment must not exceed 20 hours per week (Wed – Tues) while school is in session, or 40 hours per week during academic breaks and summer sessions. This includes combined hours from all employment. Students who average 30 or more hours per week per calendar year will be eligible for insurance which the department will pay for.

### **International Student Employee Maximum Hours Regulations:**

Employment must not exceed 20 hours per week (Wed – Tues) while school is in session, or 40 hours per week during academic breaks and summer sessions. This includes combined hours from all employment. **Going over 20 hours per week can affect their eligibility to work in the U.S., so it is crucial that supervisors are communicating with their employees.**

### **Academic Breaks:**

Anytime school is not in session as well as during summer semester. This is calculated by our work week which is Wednesday through Tuesday.