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

Student payroll is a three part process:
1. Initial setup paperwork - completed by the student.
2. Authorization form - completed by the department.
3. Timesheets/ETimesheets from the department submitted to the Student Payroll Office.

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

EMPLOYMENT PROCESS

Determine whether the student is eligible to work at MSUM
In order 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.

Does the student meet minimum 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. Anytime 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 If this occurs during summer session, their entire award will be withdrawn and the earnings will need to be covered by departmental funds.

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

Student employees who have a “normal work schedule” of 30 hours or more per week will have FICA/Medicare taxes applied regardless of their enrollment. The employing department will be charged the university’s portion of FICA/Medicare under object code 0924. In addition, a Student Employee FICA Hire Form must be submitted.
The Student Payroll Office will send out courtesy emails notifying affected departments of students working 30+ hours per week.

**FICA/Medicare Rates**
- Employer/Employee FICA 6.2%
- Employer/Employee Medicare 1.45%

**Affordable Care Act**
Minnesota State Colleges and Universities (MNSCU) has determined that the Affordable Care Act (ACA) requires us to make health insurance available to student employees regularly working over 30 hours a week. 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.

**Important Dates**
- 7/1/17 – Beginning of FY18
- 8/9/17 – Fall semester begin date (for student payroll)
- 12/14/17 – Fall semester end date for students not attending Spring semester
- 12/31/17 – Fall semester end date for students attending Spring semester
- 5/11/18 – End of Spring semester

**Deadlines/Timelines**
Deadlines and timelines are located on the student payroll website. This includes pay periods, entry dates, authorization timelines, timesheet due dates, and pay dates.

- [Student Employee Calendar – FY18](#)
- [Student Employee Calendar - FY17](#)
- [Supervisor Payroll Calendar – FY18](#)
- [Supervisor Payroll Calendar - FY17](#)
NEW STUDENT SETUP FORMS

If your student has NOT worked on campus before, and is not an international student, please complete the following forms:

MANDATORY ITEMS

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 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, driver’s license, student ID card, birth certificate, social security card.

W-4 - Please use the 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 form each year. If they don’t submit a new form, their W-4 will automatically revert to the standard deduction.

Direct Deposit Setup - Business Services requires direct deposit of student employee payroll. Students may access their direct deposit information from their e-services account. They are able to view paystubs as well as start, stop, or change their bank account information in e-services. The direct deposit setup is for both student payroll and financial aid.

FERPA - 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. Please retain a copy in your department. It is not necessary to send a copy of the signature sheet to Business Services or the Records Office.

ONLY IF APPLICABLE

MWR - Reciprocity - The reciprocity form is ONLY completed if the student employee’s permanent address is North Dakota or Michigan. If the student employee returns home at least once per month, they will not have to pay Minnesota income tax on wages earned in Minnesota. The form needs to be completed each calendar year. They will pay taxes to their state of residence on wages earned from a Minnesota employer. If this form is not completed at the beginning of each calendar year, their MW-R information will automatically change to Minnesota withholding.

W-4 MN – Use this form if the student employee is a Minnesota resident, and any of the following apply:
- claim fewer MN withholding allowances than their federal allowances
- claim more than 10 MN allowances
- want additional MN withholding deducted from their pay each pay period
- claim to be exempt from federal withholding or claim to be exempt from MN withholding

RETURNING STUDENT FORMS

If your student employee HAS worked on campus before, please complete their annual FERPA form, and ask them if they need changes to their W-4. They may also need an updated W-4MN or MW-R (Reciprocity) form.
NEW INTERNATIONAL STUDENT FORMS

If your student is an international student who has NOT worked on campus before, please refer them to Business Services 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 and refer the student to the International Student Office for completion of Section 2. This form completed ONLY if the student will be employed in your department.

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 Business Services for completion of their setup forms.

RETURNING INTERNATIONAL STUDENT FORMS

Please check with the Student Payroll Office to make certain your employee’s forms are current. Also, complete their annual FERPA form and file in your department.

All international student employees must complete new tax forms each calendar year. International student employees who qualify for U.S. tax exemption 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. The student will be notified by Business Services/Student Payroll in November or early December to complete these annual forms.
WORK AUTHORIZATIONS

Work Authorizations are required from the hiring department. This authorizes the payroll office to setup authorizations from your cost center for your student employee. Because the Student Payroll Office is converting to electronic filing, each student employee will need an authorization. We will no longer accept Excel tables or emails as authorizations. All incomplete forms will be returned to the hiring department.

Regular Funds Authorization
Regular funds authorizations may be used from July 1st of the current year to June 30th of the following year (fiscal year). All regular funds work authorization cost centers beginning with the number ‘2’ will be encumbered.

Work Study Authorization Form
One work study authorization is required for the academic year. A new authorization is needed if your student will be working during the summer. Students employed on work-study must report their hours for each day of the pay period. Work-study students cannot be paid lump sum payments.

Changes to Authorizations
Authorization changes such as an hourly rate increase, making an authorization inactive, or changing maximum authorized amount, should be sent by email. When sending these changes please make sure to include the student’s first and last name and the authorization number to ensure accuracy.

Campus Wage Rates
• Minimum Hourly Rate: $9.50
• Maximum Hourly Rate: $12.00 without Dean/VP approval
• Maximum Hourly Rate: Up to $15.00 requires Dean/VP approval in writing.

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

TIMESHEETS

Timesheets
A timesheet/eTime is available as soon as the student employee completes all required payroll setup forms and the work authorization is completed and entered into the student payroll system. If a time sheet does not print or show in the student’s e-services account, please check with the Student Payroll Office.

Rosters
Rosters may be used as a way to submit hours/lump sums from the departments to the Student Payroll Office. The roster is a list of all your non-etime student employees. It includes a ‘total’ column to report either hours or lump sums. Rosters are an effective way to report hours for departments who use an employee timeclock. 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. Rosters are printed and distributed every two weeks by the Student Payroll Office.
Timesheet Entry
Paper or roster entry - Timesheet hours and/or lump sum payments are to be entered by the department on Wednesday following the pay period end date.

Etime approval is a web based application. Once the student employee submits their timesheet, you will be able to view and approve it for payment.

The student payroll system has the ability to pay up to two decimal places. Please do not round up. Do not hold or prepay hours. Hours must be reported and paid when they are 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.

Roster/Timesheet Delivery
Send the completed and signed paper timesheets/rosters to the 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. Hand delivery is highly recommended. Any hours turned in to your department after Wednesday at 4:30 p.m. need to be entered at the Student Payroll Office.
PAPER TIMESHEET INSTRUCTIONS

To Enter Student Hours/Lump Sum
Sign into ISRS, and at the main menu click on Student Payroll System, then Payroll Transactions.

- Click on Payroll Roster Entry
- Enter pay period (from timesheet or payroll calendar)
- Enter the routing ID you wish to work in
- Press ‘tab’ and the roster will populate
- Enter hours/lump sum only. If a student doesn’t have hours, **do not enter zero**, leave this field blank
- 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.
- When finished, either right click and ‘quit’, or close the window by clicking the red ‘x’

Balancing Authorized Hours/Lump Sum
At the main menu click on Student Payroll System, then Payroll Transactions.

- Click on Balancing Authorized Hours
- Enter pay period and routing ID
- Add up the TOTAL hours/lump **on the timesheets** and enter that amount in “Approved Hours” or “Approved Lump Sum” box
- Click on Balance Routing ID button (Gkp2). The total that appears on the right in the ‘grey’ area should equal the amount you entered on the left side. If it does, you are done. If it does not equal, add the hours again to find the error.

NOTE: If you have to make a change to a student’s hours, or if you receive another timesheet after you have Balanced Authorized Hours, you can go back to Step 1, make your addition or change, and then click on “Unapproved” under list timesheets, and approve the entry you made. Go back and repeat Step 2 again. Make sure you add or subtract the change(s) made!

Entering Hours for Previous Pay Periods
All hours/lump sums submitted for previous pay periods are entered at the Student Payroll Office.

Printing Timesheets for the New Pay Period
At the main menu, click on Student Payroll System, then Employee Setup.

- To print the entire Routing ID, click on Timesheet Request
- To print only specific students, click on Employee Timesheet Request, and select the timesheets you wish to print
- Type in your network printer name in the Printer Queue box
- Type in a name (i.e., department name or your name) in the Deliver To box
- Click on the Print (Gkp9) button
- Click yes when asked if you want to print all timesheets
ETIMESHEET INSTRUCTIONS

Access the web application via ISRS Employee Home, Employee Applications, Student Payroll Supervisor.

Review Time Worked

Ready For Approval (green) – Review the pending records under Ready For Approval for accuracy and to make sure no changes are needed.

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.

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.

DIRECT DEPOSIT

Payroll Distribution
Student employees need to set up direct deposit of their payroll check. 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 Records Office.

REPORTS

Bi-Weekly Reports
Bi-weekly department payroll reports are mailed to departments following the processing of payroll each pay period. These reports include fiscal year-to-date student payroll expenditures by cost center and current pay period earnings 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. If you do not receive a timesheet for one of your students, please check this report as they may require more funding.
OTHER

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 and 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.

International Students
International student employment must not exceed 20 hours per week while school is in session, or 40 hours per week during academic breaks and summer sessions. This includes combined hours from all employment.

Campus Websites
Student Payroll
Office of Scholarship and Financial Aid
Dragon Jobs

Student Payroll Contact
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