

## 3357:13-16-037 Student Employment Eligibility

### (A) Eligibility Requirements:

Student employment eligibility is based on fulfillment of all of the following requirements and in accordance with state and federal guidelines. The student:

- (1) Must be at least 18 years of age; and a high school graduate or received a GED certificate or equivalent.
- (2) Must have and maintain a minimum 2.0 cumulative grade point average.
- (3) Must complete all employment paperwork and criminal background check prior to commencing employment.

### (B) Federal Insurance Contribution Act (FICA) IRS Student Guidelines and Rules:

- (1) The College will make student FICA determinations based on Revenue Procedure 2005-11 safe harbor guidelines. Student employees who meet these guidelines will be treated as exempt from FICA taxes (i.e. Medicare taxes), while student employees who do not meet these guidelines will be subject to FICA taxes (i.e. Medicare taxes) and state retirement contributions on their wages.
- (2) Students generally do not have to pay FICA taxes which includes Social Security and Medicare. The College follows IRS rules in determining a student's exemption from FICA withholding. Student employees will be exempt from FICA taxes if they meet the minimum criteria.
- (3) A student qualifies for the student FICA exemptions if the student meets all of the following criteria:
  - (a) Enrolled in classes creditable towards a degree, certificate, or other recognized educational credential.
  - (b) Must be enrolled at least half-time (i.e. 6 hours) during the fall, spring, or summer terms.
  - (c) Not a full-time employee.
  - (d) Not a professional employee. A professional employee is defined as an employee whose work:
    - (i) consists of advanced or specialized knowledge;
    - (ii) requires consistent discretion and judgment; and,

- (iii) is intellectual or varied rather than routine, manual, or physical. Another indication of a professional employee is if a license (other than a normal driver's license) is required.
- (e) Not eligible for employment benefits (unless the benefits are mandated under state law).
- (f) The employee's primary relationship with the institution is as a student and secondarily as an employee. The student employee's services must be "incident to and for the purpose of pursuing a course of study," meaning the relationship between the College and the student employee must be primarily educational. Hours worked per week will not exceed 20.
- (4) If a student drops below half-time enrollment status at any time, they will be required to pay Medicare tax and Ohio state retirement contributions will be withheld from their wages pursuant to federal and state laws in the pay period in which they drop below half-time enrollment. The supervisor is required to notify Human Resources of this change.
- (5) If the academic term begins or ends at any point within a pay period, the entire pay period is eligible for the exemption from FICA.
- (6) Breaks of under or over 5 weeks:
  - (a) If the break is 5 weeks or less and the student is registered for the following semester, the student will be eligible for the FICA exemption.
  - (b) If the student works during a school break of more than five weeks (over the summer, for example), the student will not be eligible for the FICA exemption if not enrolled half-time.
  - (c) If a student is going to work during a break of more than five weeks and not be enrolled half-time, the supervisor is required to notify Human Resources.
  - (d) A student in the final semester required to complete the requirements for obtaining a degree shall be deemed to meet the half-time threshold, regardless of the number of credits.

Effective: January 26, 2021

Expires: January 1, 2026

Review dates: 1/26/21