

# 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 two basic types of funded research opportunities that are provided to students at Wittenberg University.

- 1) **Funded Directly to a Student:** A student initiates and receives a grant from Wittenberg funds. The student designs the research project (with the assistance of a faculty member), plans the project and forecasts associated expenses, completes the application and is granted the funds from the institution to actively and independently engage in the research project.
- 2) **Funded to a Faculty or Staff Member:** A faculty or staff member is awarded a grant, either through Wittenberg or through an outside organization. The faculty or staff member hires the student to assist in the research project which is supported through the grant.

## 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 office of student employment for the stipend.

The student should work with the Academic Programs Coordinator in the Institutional Research Office (2<sup>nd</sup> Floor Recitation Hall or 327-6142) to receive guidance/assistance regarding procurement of any travel, supplies, or equipment necessary to support the project. Whether funded through the stipend or a cash advance, receipts for research project associated expenses should be turned in no later than 30 days after the purchase. When proper receipts are turned in, the advance will be cleared and, if necessary, taxes will be adjusted accordingly in the final payroll payment 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](#)

- The student must be approved through the student employment process.
- The student is subject to Federal, State and applicable local income tax withholding.
- 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 summer time and is not enrolled at least half time, the student will be subject to FICA.