

Procedure VI.6001.A.a, Student Employees

Associated Policy

Policy VI.6001.A, Financial Aid

Procedures

The Internal Revenue Services (IRS) released guidelines (Revenue Procedure 98-16, IRB 1998-5, 19, January 16, 1998) to assist schools in determining what wages are Federal Insurance Contributions Act (FICA) taxable and clarifying the definition of “student employee.” The student employee must be enrolled and regularly attending classes at San Jacinto College. During the fall and spring semesters, the student employee must be taking a course load of at least six (6) credits or the comparable hours in a clock-hour program. The determination of student status will be made at the day after the census date. The student employee should work less than half-time during any pay period, generally no more than 19.5 hours per week. Student employees may work more than half-time and retain all exemptions, if it is a condition of their employment that they be enrolled as a student. A student employee is exempt from participating in the part-time employee retirement plan and payment of the Medicare tax.

Definitions

Student Employees: can earn up to an additional \$5,000 by working part-time on campus through the Federal Work-Study or Texas Work-Study programs. Students access job listings by visiting any Career Services office or online at the SJC Career Connections site.

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Associated Policy	Policy VI.6001.A, Financial Aid
Primary Owner of Policy Associated with the Procedure	Deputy Chancellor & President
Secondary Owner of Policy Associated with the Procedure	Associate Vice Chancellor, Student Services