

## **EMPLOYMENT PRACTICES FOR UA PERSONNEL**

**AS DISCUSSED AT THE RAP MEETING ON 11-2-11**

### **Graduate Assistants**

- ❖ **Who determines GA salaries?**  
Each department establishes a pay scale.
- ❖ **Can I pay more than the established pay scale?**  
If a grant allows you to pay more than the established rate, and your dean and department chair/head agree, then the only concern is the line item maximum.
  - Max for SR GA 50% \$45,373 (as of 11/11)
  - Max for Reg. GA 50% \$24,996 (as of 11/11)
- ❖ **If the project ends does the GA still have a position at the University of Arkansas?**  
If a GA position is dependent on a project, it needs to be specified in the GA contract. If the project ends in the middle of a semester, alternative funds need to be found to pay the GA through the semester. If funds cannot be found, graduate assistants can be terminated with 60 days' written notice.
- ❖ **Are GAs covered by insurance?**  
Project funds cover 60% of a GA's insurance; the remaining 40% comes out of the stipend.

### **Post-Doctoral Appointments**

Post-Docs are often treated like faculty members – they are hired through the Human Resources Department (normal hiring process is followed). Post-Docs are provisional or non-provisional. If the position is provisional then it ends when the grant ends.

- ❖ **What determines a Post-Doc's salary?**
  - Titles for non-faculty positions are very clear. Title can impact pay range.
  - If the position is considered faculty then the Provost's Office has input on title choice.
  - There is potential for change in how Post-Docs are hired, titled, etc. in the future.
- ❖ **What if the proposal isn't awarded?**  
The offer letter should contain language indicating the effects if the proposal isn't awarded.
- ❖ **What if funding stops?**  
If the position is provisional then the position will end when the funding does; if not, refer to whatever detail is written in the Letter of Offer (contract).
- ❖ **Can the position be expedited?**
  - Position needs to be in place before sending an offer letter.
  - Position must be advertised for 30 days.

### **Hourly, Non-Student vs. Hourly, Enrolled-Student**

- ❖ **What is the difference between hourly student and non-student workers?**
  - Hourly student workers are enrolled half-time or greater (this includes summer sessions).
  - Hourly student workers are exempt from OASDI (Old Age Survivor Disability Insurance) and Medicare taxes, therefore, fringe rates are lower, and tend to be ineligible for holiday pay. However, hourly workers can receive holiday pay if

they average 20 hours a week and work the scheduled day before and the scheduled day after the holiday.

- Staff Handbook 7.1 University Holidays states, “If you are a non-student, regular hourly employee and regularly work twenty or more hours a week, you are eligible for pay for University holidays at a rate proportionate to the number of hours you regularly work, provided you work your scheduled day before and your scheduled day after the holiday. Student hourly employees are paid only for hours actually worked. You are considered a student, and therefore not eligible for holiday pay, if you are taking six or more undergraduate credits or five or more graduate credits.”
- In Basis HRLY-TS command LTET – shows ½ and greater by semester. ISIS has a summary page too.
- Fringe rates differ for hourly versus student.
  - Current fringe benefit rates may be found in BASIS PSB command PFBR.
    - Wages: 6.800% (as of 11/11)
    - Wages Student: 0.10% (as of 11/11)
- ❖ **What rule determines whether a student is considered to be enrolled “half time or greater” during the summer in ISIS?**
  - For half-time or greater summer enrollment, ISIS looks for 5 hours for GRAD students and 6 hours for UGRD. Summer is considered one term, so the 5 or 6 hours can be in any combination of the summer sessions. This is different for students on graduate assistantships.
- ❖ **Is there a way to expedite position requests so someone is available to work on the project once it is awarded?**
  - There should be a position put in place before the project is awarded. As far as “expediting” goes, HR can now set up provisional positions without first going through the legislature (but must still seek approval afterwards). At least 30 days of advertising must follow under any circumstances. A provisional position is tied to a funding source.

## Work-study

- ❖ **Can work-study students be paid with federal funds?**
  - Yes, work-study can be paid by a federal grant.
  - Work study students can have 75% of their wages paid via the federal program but the remaining 25% may be paid from any source.
- ❖ **What if I my student is working on both a grant and doing general office work? May I set up something in BASIS?**
  - Yes, you may split this just as you would for anyone being paid from different cost centers.

## Stipends

Stipends are associated with fellowships and subtle differences exist between stipends and salary/wages depending on the reference you use.

- ❖ In the payroll system, GA salary is a wage, though some may consider it a stipend. If a stipend is paid from a fellowship, the student would complete paperwork (I9, W-4 etc.) that differs from the paperwork that appointed GA or hourly student workers would complete.

- The Graduate School never allows the word “wages” to be used with respect to students because the term suggests that the students’ main task is job rather than students’ actual main task – to be students and to complete their degrees. The Graduate School uses the word “stipend” instead.
- ❖ Students are:
  - Paid, regardless of the language used to define the payment method.
  - Reported as employees and receive a W2.
- ❖ From Payroll’s perspective students receive a wage, although we respect the wish of the Graduate School to call it a “stipend”.
- ❖ If student pay goes through Payroll, it is considered salary. If a fellowship is paid through a different source, then it is considered a stipend.
- ❖ Some stipends on grants don’t go through payroll
  - GAs have fringe benefits.
  - Fellowships receive no fringe benefits.
- ❖ No taxes will be deducted.
  - EXCEPTION: Internationals – nonresident aliens – must see Shelly Gahagans in Human Resources to determine taxability of honoraria/fellowships/stipends.

## **Honoraria**

Honoraria are paid usually to a person outside the University system. If the amount exceeds \$5,000.00, a professional services contract needs to be created prior to performance of service. A tax issue may exist if the honoraria are to be paid to a non-resident alien.

## **Extra Compensation vs. Summer Pay**

Extra Compensation is governed by University-wide Administrative Memorandum 440.2, as implemented by Fayetteville Policy 407.0 (<http://vcfa.uark.edu/Documents/4070.pdf>).

“An employee may be called upon from time to time to perform additional tasks over and above regularly assigned duties for which he or she may receive extra compensation.”

Only 100% appointed, classified employees in exempt titles and 100% appointed, non-classified employees, with the exception of those designated as senior administrators, as defined by the Chancellor(i.e., Chancellor, Vice Chancellor, Dean) are eligible for extra compensation. (The employee’s home department must certify that the extra comp activity is above and beyond the employee’s normal realm of responsibility, and the work is conducted outside the employee’s normal work schedule.)

On the Human Resources website, under Forms and Documents, within the Classification/Compensation section (<http://hr.uark.edu/forms/default.aspx>), you will find the current Extra Comp policy, an instruction sheet, the Extra Comp form, and an addendum to the instruction sheet regarding procedures governing payment from grant funds.

- ❖ A department may assign its 9-month faculty summer teaching or summer research responsibilities during the “gap” between the end of the Spring Semester and the beginning of the Fall Semester. These assignments are paid by the department/grant. In addition to these departmental assignments, the employee may perform additional work, which may qualify for payment of extra compensation. Extra compensation may only be paid at a time during which the employee is receiving base pay (such as the summer teaching and/or research assignment). No base pay = no extra compensation.

❖ **Can a professor be paid as a consultant on a University of Arkansas project?**

- Yes, a professor may be paid as a consultant on a UA project (see J-10D in A-21). It is like XPay. If the consulting work is similar to what the professor normally does, the work does not qualify as xpay, but could be paid as summer pay if on 9 month appointment. Such pay must be specifically approved by the sponsoring agency in regards to whether it is extra compensation or summer pay.
- The Unit Pay policy (Fayetteville Policy and Procedures 407.1) in regards to extra compensation is on the website.
- Summer Pay
  - Maximum is 1/3 of regular salary
  - Regardless of the source of summer pay:
    - Insurance is not withheld
    - A different fringe rate is used.

❖ **What if the evaluator is on a 9-month appointment and is working during the summer?**

- The evaluator may be paid up to 1/3 of his/her institutional base salary, unless s/he receives specific authorization otherwise.
- Fringe rates differ from the 9-month rate over the entire summer.
- Do not confuse XPay research with extra compensation. If an evaluator has already been paid at 100% throughout the summer, but subsequently conducted additional research to that for which they had been paid, then use the extra compensation policy.