

110.2 Graduate Teaching Assistants or Research Assistants

Graduate assistants may receive payments or assistance from the university in the following forms. Tax treatment and reporting requirements will vary based on the status of the student and the nature of payment.

- Scholarship or fellowship grants
- Tuition remission
- Compensation for services

Refer to the Scholarships and Fellowships section of the manual for general guidance on payments to graduate students. The information below relates specifically to graduate teaching assistants or research assistants.

The Department of Labor has issued guidance (Fact Sheet #17S) that is helpful in determining appropriate classifications of graduate students who serve as teaching assistants or research assistants. Until updated guidance is made available, the University will follow the principles delineated in the Fact Sheet related to Student-Employees in making exempt or non-exempt determinations for teaching assistants and employment versus non-employment determinations for research assistants.

Graduate Teaching Assistants. Graduate teaching assistants whose primary duty is teaching are exempt. Because they qualify for the teacher exemption, they are not subject to the salary basis and salary level tests.

Research Assistants. Generally, an educational relationship exists when a graduate or undergraduate student performs research under a faculty member's supervision while obtaining a degree. Under these circumstances, the Department would not assert that an employment relationship exists with either the school or any grantor funding the student's research. This is true even though the student may receive a stipend for performing the research.

Stipends paid to graduate teaching assistants or research assistants will be exempt from minimum wage and overtime pay requirements if they meet these requirements. Such payments will be processed through the monthly payroll and will be subject to federal income tax withholding requirements and FICA tax, if applicable.

Stipends paid to graduate teaching assistants or research assistants will be non-exempt from minimum wage and overtime pay requirements if they do not meet these requirements. Such payments will be processed through the bi-weekly payroll and will be subject to federal income tax withholding requirements and FICA tax if applicable.

Stipends paid to graduate assistants working outside the academic department (not considered a teaching assistant or research assistant) will be non-exempt from minimum wage and overtime pay requirements if they do not meet these requirements. Such payments will be processed through the bi-weekly payroll and will be subject to federal income tax withholding requirements.

The Payroll office has primary responsibility for determinations of graduate stipend payroll classifications and should be consulted on any questionable or unclear payments.