THE UNIVERSITY OF MICHIGAN

STANDARD PRACTICE GUIDE

SECTION:	Human Resources and Affirmative Action	**Number:**	201.24
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SUBJECT:	Employment of Students	**Date Issued:**	
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		Attachment(s)	0

APPLIES TO: All staff with the exception of those represented by a bargaining unit

ISSUED BY: Human Resources and Affirmative Action and the Office of the Provost and Executive Vice President for Academic Affairs

I. Policy

Employment of students is encouraged to support their financial and educational needs, and to provide work experience that will assist them as they enter the regular workforce. Students will normally be placed into jobs that are seasonal, irregular, or sporadic and are considered supplementary to the regular workforce.

II. Regulations and Definitions

University of Michigan students and non-University of Michigan students who meet the definitions below are classified as temporary employees regardless of the characteristics of the work they are performing.

1. University of Michigan Student Employee

   a) A University of Michigan Student employee is:

   - an individual enrolled in the University of Michigan, and
   - employed by the University of Michigan, and
   - whose primary purpose for being at the University of Michigan is to obtain an education.

   b) An individual meeting the above criteria is considered a student employee even during periods of non-enrollment in the spring/summer terms.

   c) The maximum duration of student employment is unlimited as long as the above criteria are met.

Tax Note on FICA-University of Michigan Students Only

Certain University of Michigan Student Employees are exempt from FICA tax withholding. To be exempt from FICA tax withholding, the following criteria must apply:

University of Michigan undergraduate students will be exempt during the Fall and Winter terms in which they are enrolled for six or more credit hours. During the Spring or Summer half terms, enrollment must be three credits or more for FICA exemption. However, when employment occurs during periods of non-enrollment such as the spring/summer terms, then FICA taxes are levied.

Graduate students working on their dissertation and graduating seniors will be FICA exempt during the terms in which they are enrolled for one or more credit hours. All other graduate students will be exempt during the Fall and Winter terms in which they are enrolled for four or more credit hours. They will be exempt during the Spring and Summer half terms in which they are enrolled for two credit hours.

2. Non University of Michigan Student Employee

a) A non-University of Michigan Student employee is:

- an individual enrolled full time in high school or enrolled for six credit hours or more at a college or university other than the University of Michigan, and
- employed by the University of Michigan.

b) employee status for this purpose is not affected if the student is not enrolled during the Spring-Summer term.

c) There is no maximum duration an individual can remain a Non University of Michigan Student Employee as long as the above criteria are met.

3. Monitoring Student Status

Departments are responsible for monitoring the ongoing status of Student Temporary employees to ensure that they remain eligible for employment in this category. Students should be requested to report to their departments any changes in their status which would make them ineligible for employment as Student Temporary Employees.

III. Reference

A. For an outline of the temporary employment process, see Temporary Employment Standard Practice Guide, 201.57.

For information regarding the employment of students who are in the 14-17 age category, see Employment of Minors Standard Practice Guide, 201.20.