Welcome

Graduate Assistant Employment Workshop

November 29, 2017

Janet Malphurs, Assistant Director, HR Academic and Student Personnel
Agenda for the Morning

1. Graduate Student Admission Letter
   - Without Funding as a Graduate Assistant
   - With Funding as a Graduate Assistant

2. Graduate Assistants United (GAU)

3. Letter of Appointment for Graduate Assistant and addendum to Letter of Appointment

4. Common ePAF problems

5. Graduate Assistant hire paperwork

6. Fellowship payments
Now Required by HR for all Hire and Job Edit ePAFs

• Use the template letters found on the Academic Personnel website
  – Created by mutual agreement between the Graduate School and Graduate Assistants United (GAU) union

• This is a contract

• Changes to contract must have an addendum letter signed by the student
1. **Use this template for graduate students you want to admit into your degree program but DO NOT plan to immediately offer an appointment for graduate assistant (RA, TA, GA) employment.**

2. **Awards not related to a work assignment such as scholarships and fellowships, etc., can be included in this letter.**

3. **Add other information that may be pertinent to the admission of the student.**

4. **Remove language from header and footer.**

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**GRADUATE STUDENT ADMISSION LETTER WITHOUT FUNDING AS A GRADUATE ASSISTANT**

[DATE]

[Name]

[Address]

Dear [Name]:

Congratulations! I am pleased to offer you admission into the [Major] [specify degree – Master’s, Ph.D., etc.] at the University of Florida, Department of [Unit] beginning [Semester and Year].

The University of Florida participates in the Council of Graduate School’s resolution regarding acceptance of an offer of financial support. The resolution can be viewed at [http://www.cgsnet.org/april-15-resolution](http://www.cgsnet.org/april-15-resolution). It indicates that you are not required to provide a formal response to this offer prior to April 15, although you are certainly free to do so. [Use the prior language if offering scholarship, fellowship or other type of financial assistant that is not a graduate assistantship of employment.] Please sign, date and return to me at your earliest convenience, but not later than [insert any date after April 15].

[Insert language regarding scholarships, fellowships, etc. if applicable]

The University of Florida has a mandatory health insurance requirement for all newly admitted or re-admitted students who are enrolled at least half time in a degree-seeking program and are attending any campus of the University of Florida. More information can be found at the following website: [http://studentinsurance.ufl.edu](http://studentinsurance.ufl.edu)

Students are the lifeblood of the University of Florida’s graduate programs. Your successful academic and personal growth through education and research at the University of Florida are a critical part of our mission and priorities. Therefore, I hope that you will accept our offer of admission and look forward to meeting you on [Date]. Please contact me at [352. #### ####] or by e-mail at [####@ufl.edu] if you have questions about this offer or the program, or visit our [graduate student handbook at the following link] department should add more information specific to their program.

Sincerely,

[Name]

Signature of Applicant

[Name] [Date]

http://graduateschool.ufl.edu/faculty--staff/resources/admitting-new-students/
1. Use this template for students you want to admit into your degree program AND offer financial support through employment as a graduate assistant (TA, RA, or GA).

2. Add other information that may be pertinent to the admission of the student.

3. Awards not related to a work assignment such as scholarships and fellowships, etc., can be included in this letter.

4. The details of the proposed GA appointment should be described in a separate letter of appointment.

5. If more than one academic or administrative unit are making commitments for employment, two separate Letters of Appointment should be provided to the student.

6. Remove language from header and footer.

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GRADUATE STUDENT ADMISSION LETTER WITH FUNDING AS A GRADUATE ASSISTANT

Dear [name]:

Congratulations! I am pleased to offer you admission into the [major] [specify degree – Master’s, Ph.D., etc.] at the University of Florida, Department of [unit] beginning [semester and year]. In addition to an invitation to join our academic program, we would like to offer you an appointment as a [include title of position and all available details with regards to the appointment and anticipated work assignment]. Pending academic success in the program, we are committed to providing funding for [indicate number of years of commitment] years. The specific details for each year’s graduate assistant appointment and work assignment will be provided in a separate Letter of Appointment.

Attached please find your Letter of Appointment that provides details about this funding offer for the [academic or calendar year dates]. [Include this sentence if you are sending the Letter of Appointment or other documents with this letter]

The University of Florida has a mandatory health insurance requirement for all newly admitted or re-admitted students who are enrolled at least half time in a degree-seeking program and are attending any campus of the University of Florida. More information can be found at the following website: http://studentinsurance.ufl.edu/

The University of Florida participates in the Council of Graduate School’s resolution regarding acceptance of an offer of financial support. The resolution can be viewed at http://www.cgsnet.org/april-15-resolution. It indicates that you are not required to provide a formal response to this offer prior to April 15, although you are certainly free to do so. Please sign, date and return both letters to me at your earliest convenience, but not later than [insert any date after April 15].

Students are the lifeblood of the University of Florida’s graduate programs. Your successful academic and personal growth through education and research at the University of Florida are a critical part of our mission and priorities. Therefore, I hope that you will accept our offers of admission and financial support. I look forward to meeting you. [include specific information about upcoming events or meetings] Please contact me at [xxx-xxxx] or by e-mail at [yyyy@ufl.edu] if you have questions about this offer or the program, or visit our [graduate student handbook at the following link, or department should add more information specific to their program].

Sincerely,

[Name]

Enclosure

Signature from Applicant

[Students Name] ______________________

[Date] ______________________

Sample_graduate_admissions_with_funding

Updated July 9, 2015

http://graduateschool.ufl.edu/faculty--staff/resources/admitting-new-students/
• Agreement between UF Board of Trustees and Graduate Assistants United 2014-2017

• http://hr.ufl.edu/manager-resources/employee-relations/union-contracts/collective-bargaining-agreement/
ARTICLE 4
APPOINTMENTS, REAPPOINTMENTS, AND TERMINATIONS
ARTICLE 4.1 — LETTER OF APPOINTMENT

4.1 Letter of Appointment. The university shall make appointments on standard letters of appointment signed by a representative of the university and the appointee. The letter of appointment shall be sent to the appointee within ten (10) days after the conditions necessary for the appointment to have been met. No salary shall be paid in the absence of a signed letter of appointment properly on file with the university. The letter shall contain the following elements as a minimum:

(a) Date;
(b) Professional classification system title and job code, if any;
(c) Employment unit (e.g., department, college, institute, area, center, etc.);
(d) Length of appointment;
(e) Special conditions of employment including a description of duties;
(f) Name of supervisor;
(g) A statement that the employee’s signature shall not be deemed a waiver of the right to process a grievance with respect to the appointment in compliance with Article 22, Grievance Procedure;
(h) Percent of full-time effort (FTE) assigned; and
(i) Salary rate and bi-weekly stipend.
Article 4.7 — Changes in Appointments

4.7 Changes in Appointment.

(a) Any appointment may be curtailed, diminished, or terminated at any time only by reason of any one of the following:

1. Continued failure to perform duties as specified in the letter of appointment after written notification
2. Failure of the employee in the academic judgment of the university to maintain satisfactory student status or to make appropriate progress toward the degree
3. Incompetence or misconduct of the employee which is documented
4. Completion of degree requirements
5. Lack of funds as a result of adverse financial conditions

(b) In case of 4.7 (a)(5), the university shall provide three weeks’ notice if practicable, and make every effort to reassign the affected employee. The notice shall include a statement which indicates that this action is grievable under the provisions of this collective bargaining agreement.

(c) When the university has reason to believe that the employee’s presence on the job will adversely affect the operation of the university, the university may immediately place the employee on leave with pay pending investigation. However such leave with pay shall not extend beyond the semester in which the action by the university was taken.
4.8 When a graduate assistant’s current appointment is curtailed, diminished, or terminated, the university will provide the graduate assistant with a letter detailing the reasons including relevant dates. This letter shall inform the graduate assistant that the action may be grievable under Article 22 of this collective bargaining agreement and include a reference to the UFF-UF-GAU website.
• When terminating a GA appointment you must be careful not to term before the end of the academic semester due to the waiver. If you do that, the waiver will not pay out.
• If you have to term a GA before the end of the term, please contact Academic Personnel for guidance.
Most appointments are at 0.25 or 0.33 FTE and fit well with the department, but the preferred appointment is at 0.50 FTE. A graduate assistant must be appointed at 0.25 FTE or greater to be eligible for a tuition waiver.

- Graduate assistant appointments at an FTE less than 0.25 will require justification on a case by case basis and will require the endorsement of the Graduate School, through the petition process.

Graduate Assistants are contracted exempt employees who are compensated by salary. Distinct from student assistants, who are hourly employees, and may work and be paid “as needed basis”.

In some circumstances, it is permissible to hire graduate students in the salary plan of student assistant. The duties for such positions should be clear and distinct from those of a graduate assistant.

Examples of tasks that may help distinguish that of a graduate assistant from a student assistant:

- Teaching assistant tasks:
  - Lecture
  - Preparing syllabus
  - Grade papers or assignments
  - Holding office hours for meeting with students
Research assistant tasks:
• Conduct laboratory procedures
• Design experiments
• Observe or interview research subjects
• Co-author research papers, prepare or edit research papers/manuscripts

Examples of tasks performed by student assistants:
• Department website support/routine support of laboratory activities
• Clerical duties, such as photocopying or errands
• Food service activities
• Supervisory roles in residence halls

For more student assistant tasks, please visit this link: http://hr.ufl.edu/wp-content/uploads/docs/JobClassifications_StartPayRanges.pdf

Exceptions to basic policies due to special circumstances must be documented and must be approved by the Graduate School through the petition process.
Requirements to be a GA

- Classified as a Graduate Student
- GPA – 3.0 or higher
- Proper Registration per combined FTE
- Proper title chosen for work being done
- Minimum salary met
Registration requirements can be found at http://gradcatalog.ufl.edu and Academic Personnel Office: http://hr.ufl.edu/manager-resources/recruitment-staffing/academic-personnel/pre-and-postdoctoral-fellows/graduate-assistants-and-fellows-hiring-process/registration-requirements-for-graduate-assistants-and-fellows/
• Change for Graduate Assistant at .01 to .24 FTE – registration for 12 hrs. with no waiver and petition required by Graduate School for this type of appointment.

• To waive requirements, petition the graduate school: [http://graduateschool.ufl.edu/faculty--staff/resources/petition-guidelines/](http://graduateschool.ufl.edu/faculty--staff/resources/petition-guidelines/)
Remember: signed addendum needed for HR approvals

• When an appointment changes
  – Rate change
    Requires change in duties or responsibilities
  – Change in FTE
    FTE changes must have corresponding and proportional change in salary up or down, unless duties or responsibilities change
• When an appointment changes
  – Change in title
    Need appropriate student classification
    **Reminder**: teaching titles require international students (from non-English speaking countries) to pass the Test for Spoken English (TSE)
  – NOTE:
    If you are changing a Salary Plan from STAS to GA or GA to STAS, do not use a Job Edit ePaf. Use a Hire ePaf and check *Leaving Another Job*. 
When making a change on any GA or Fellow appointment do the following:

- Always use the COMMENT section of the ePAF to communicate what you are attempting to do with that ePAF. This would reduce the need for RECYCLING.

- Examples are:
  - Change in title
  - Change in FTE
  - Change in salary
  - Change department ID
  - Terminating before end of term
Letter of Appointment Problems

– Letter of appointment for hire issues:
  • Job title in letter and ePAF do not match
  • FTE in letter and ePAF do not match
  • Combining two titles in letter of offer and not relaying in the comment section of ePAF. Ex: GA and Fellow (GSF)
  • Date ranges are not the academic year dates (needed for tuition waiver)
Common ePAF Problems

• Don’t get an ePAF denied or recycled for these reasons!

  – Missing required paperwork or GatorStart not complete
    **NOTE:** For GA’s who have nothing but a fellowship payment in PS and moving to a graduate assistant appointment, you need to notify Academic Personnel to create a GatorStart packet for US citizens.
  – FICA Status (needs to be exempt)
  – Wrong job code – ePAF code should match the title in the letter
  – Incorrect comp rate – must be what is on the letter of offer and if change in FTE, must be proportional.
  – Combined FTE is over 0.50 for Foreign National
  – Not registered properly per FTE
  – Ensure that this ePAF action has not already been processed in job data
  – Effective date is wrong on the ePAF – does not match offer
Common ePAF Problems

• Don’t get an ePAF denied or recycled for these reasons!

  – 4 in 1 form not completed accurately, example: employee signature date and the notary signature date are two different dates.
  – No current signed letter attached to ePAF
  – For GA one time payments ePAF – the effective date needs to be in the current pay period and not a past pay period.
  – FTE should be 2 decimal places only – not .25255, but .25 FTE, because PeopleSoft will round up and the comp rate could be incorrect.
Common ePAF Problems

• Don’t get an ePAF denied or recycled for these reasons!

  • Increase in pay but not change in FTE – enter in comment section why this is being done – most common is unit has now increased their GA stipend for the new year or new contract for new academic year.
I-9 Problems

• Don’t get an ePAF denied or recycled for these reasons!
  – I-9 issues: Not putting N/A in the “other name” space in Section 1 as per Department of Homeland Security. If any space is left blank, please put “N/A”
  – I-9 issues: Section 2, Citizenship/Immigration Status blank should have nothing but “4” for foreign national hires.
  – I-9 issues: Section 2 for foreign national hires, List A documents should be passport, I-20 and the I-94 (all three), and expiration date for I-94 should be D/S (duration of stay)
  – I-9 issues: Not checking correct box in Section 1 for foreign national hires. It should be 4th box and enter the end date of the I-20 or DS2019 on that line in the space provided.
  – I-9 issues: Watch signature date that the employee puts on the I-9. A common issue is putting their date of birth and not the date signed.
Don’t get an ePAF denied or recycled for these reasons!

- I-9 issues: Any correction made in Section 1 must be initialed and dated by the employee – can use a translator as needed
- DO NOT use a paper I-9 when hiring a US citizen. They fill out the I-9 in GatorStart.
• Don’t get an ePAF denied or recycled for these reasons!
  – Fellow payments – Processing a retro payment and not calculating the retro payment accurately. Late appointments cause issues with additional pay. Additional pay does not retro.
  – Memorandum of Understanding (MOU) – not completed accurately.
    Example: Page 2 of the MOU is missing or not initialed by the student.
  – No I-9 needed for FELLOWS- we don’t recycle but not needed
  – FTE and standard hours not correct – should be .05 for standard hours with FTE to be .00 on the ePAF
  – Terminations: Comments are crucial on ePAF s that are not paid out to let HR know the intent of the transaction.
# Fellowship Memorandum of Understanding

**Name:**

**College:**

**Department:**

**Department Phone Number:**

**UF Contract/Project Number:**

**Agency Grant Number:**

**Federal Funding (e.g., T32):**

**Start Date:**

**End Date:**

**Primary Funding Source:**

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**Supplementary Funding Source:**

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**Total Stipend for Appointment:**

1. First Payment-LP (if applicable): 
2. Biweekly Amount: 
3. Goal Amount: 

## Fellow Acknowledgement

- I understand that I must be properly registered for the credit hours required to be eligible for the fellowship, if required.
- I understand that I am not a University of Florida employee and I am not covered under worker’s compensation.
- If I am a U.S. Citizen or permanent resident, any stipend is not subject to any payroll tax withholding requirements.
- If I am a foreign national with F-1 or J-1 visa status, I understand that because I am not a U.S. citizen, payments to me are governed by my visa status, U.S. tax laws, and the tax treaty between the U.S. and my country of residence.
- I understand that the University of Florida, the authorized foreign national entity, will issue a Form IRS 1042-S annually. I also understand that it is my responsibility to file IRS Form 1040NR or 1040NR-EZ each calendar year. Furthermore, I understand that failure to file this U.S. tax return may disqualify me for receipt of monies under this or other programs.
- I have received a copy of the second page of this memorandum.

**REQUIRED (Please ‘X’ the appropriate selection):**

- For tax purposes, I am a: 
  - Nonresident Alien (NRA)
  - U.S. Citizen/Resident Alien

**Fellow Signature:**

**Date:**

## Departmental Acknowledgement

- I have read the above information and I understand and acknowledge that fellowships are awarded to the fellow in the pursuit of study or research and that no services are expected.
- I certify the fellowship recipient named above is not expected to perform services as a condition of this award.

**Chair, PI or Graduate Coordinator (no delegate allowed):**

**Date:**

## Fellowship Definition

A fellowship grant generally means an amount paid or allowed to, or for the benefit of, an individual to aid the fellow in the pursuit of study or research. The term includes the value of contributed services and accommodations and the amount of tuition, matriculation, and other fees, which are furnished or remitted to an individual to aid in the pursuit of study or research.

## Registration

There are registration requirements for pre-doctoral fellow receiving stipends. Post-doctoral fellows are not required to register. Registration requirements are published in the UF Graduate Catalog.

## Taxability of Stipends

Section 117 of the Internal Revenue Code applies to the tax treatment of scholarships and fellowships. Degree candidates may exclude from gross income (for tax purposes) any amounts used for course tuition and related expenses, such as fees, books, supplies, and equipment, required for courses of instruction at a qualified educational organization. The taxability of stipends in no way alters the relationship between fellows and grant-giving organizations. Fellowship stipends are not considered salaries. Interpretation and implementation of tax law is the domain of the IRS and the courts. The University of Florida and the granting agency does not have the authority to dispense tax advice. Individuals should consult their local IRS office about the applicability of the law to their situation and for information on their tax obligations.

If you are a U.S. citizen or a foreign national with lawful permanent resident status and are not required to perform any services for the university or the grantor in return for your fellowship or scholarship award, the university is not required to withhold taxes on your award. You are responsible for determining whether your award, in whole or part, is to be included in gross income, and for paying appropriate taxes on it.

## Foreign National Taxability

Foreign students, F-1 and J-1 visa holders, may be subject to withholding even on amounts which do not represent compensation for services. This is to ensure compliance with U.S. laws on the part of individuals who are not permanent residents of this country. In general, if an amount paid through the payroll system to a nonresident foreign national is taxable, it is subject to withholding. Some foreign students may be exempt from U.S. withholding taxes under one or more provisions of a tax treaty, which their home country has secured with the United States. You visa status and country of residence requires that payments to you meet certain conditions.

## Form 1098T or Form 1099

Although stipends are not considered salaries, the payments made to you are subject to Federal and State taxes. The University of Florida is required to report your fellowship payment on IRS Form 1098-T or 1099-MISC for NIH Training Grant Fellowships. As stated previously, you are responsible for determining whether your award, in whole or part, is to be included in gross income, and for paying appropriate taxes.

## Worker’s Compensation

Since services are not required and no employment relationship exists between you and the University of Florida, you are not covered under worker’s compensation (F.S. 440.02).

## Direct Deposit

Direct deposit is available and encouraged for individuals receiving fellowship stipends. Should you choose not participate in direct deposit, your payment will be forwarded to the office responsible for funding the fellowship.
Grad Assistant Hire Paperwork

- All US Citizens and Permanent Residents must use GatorStart portal to fill out hiring paperwork
  - Notarized Loyalty Oath and Intellectual Property Agreement
  - I-9 supporting documents, i.e., driver’s license and Social Security card or US passport, Permanent Resident card, or US Naturalization certificate.
  - Selective Service Registration (males 18-25)

If Fellowship appointment is the only active appointment in Job Data, GatorStart will need to be manually created. Please call 392-2477.
Grad Assistant Hire Paperwork

- Required paperwork for Foreign Nationals
  - I-9 form – filled out per federal guidelines
  - Windstar form from Tax Services
  - W-4 – all necessary boxes filled out, signed, dated
  - Direct deposit form – with voided check or bank letter
  - Social Security Card
  - Passport
  - Visa
  - I-94
  - I-20 or DS-2019 (if F1 or J1 visa holder)
  - Notarized 4n1 form (HR50 – includes Loyalty Oath, Intellectual Property Agreement, Veteran Survey, Ethnicity and Race Form)
  - Marketplace Acknowledgment form
  - Invitation to Self Identify form
Required paperwork for Foreign Nationals

- Windstar form from Tax Services
- Direct deposit form – with voided check or bank letter
- Social Security Card
- Passport
- I-94
- I-20 or DS-2019 (if F1 or J1 visa holder)
- Notarized 4n1 form (HR50 – includes Loyalty Oath, Intellectual Property Agreement, Veteran Survey, Ethnicity and Race Form)
- Memorandum of Understanding (MOU)
Fellow payments for US citizens and Permanent Residents:

They do NOT go through Gator Start so paperwork is needed:

– MOU – Memorandum of Understanding
– Notarized 4n1 form (HR50 – includes Loyalty Oath, Intellectual Property Agreement, Veteran Survey, Ethnicity and Race Form)
– Direct Deposit
Hire Effective Dates

• Always use academic calendar dates as set by the Provost (see Academic Personnel website)

• New hire paperwork must be completed for any hire, either new or a rehire with a break in service of one day or more – including GatorStart packets
Janet Malphurs
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(352) 273-1737

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(352) 273-1712

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(352) 273-1715

Grad Student Appointments
Fellowships
Student Assistants
Faculty