

HIRING GRADUATE TEACHING AND RESEARCH ASSISTANTS, GRADUATE INSTRUCTORS, GRADUATE ASSISTANTS

Eligibility: Only graduate students who are in good academic standing (minimum 3.00 GPA) and making appropriate progress toward their degree are eligible for an assistantship. Students must be admitted to a degree program or certificate program. Non-degree status does not qualify one to hold an assistantship.

Hiring GAs from another department/ degree program: Departments wishing to hire a graduate student from another degree program must check with the Graduate School before offering a position. Approval must be received by the Graduate School **before** an offer of employment is made.

Communicate with Graduate Assistants (GAs) so they know exactly what their award provides.

Rationale: Fulltime graduate students usually give up their jobs. They frequently misjudge how much less they will be paid as a GA and often face serious financial problems. Provide an appointment letter to the student stating pay, work hours, starting and ending date.

GAs who are U.S. citizens may complete a FASFA form through Financial Aid.

Rationale: Graduate students can get up to \$18,500 per year in low-interest student loans. Students should check with Financial Aid for the current rate.

Hiring Time Frame for GAs

Normally, GAs will be hired either by semester or on a 9-month appointment. The University considers summer appointments additional employment and requires a separate PAF. Please note that graduate assistants cannot be fired before the end of their contract unless you follow the termination policy set form in the faculty handbook.

PAF Approval Dependent upon Enrollment:

Rationale: The Graduate School cannot approve PAFs unless a student is enrolled in the appropriate number of credit hours. If a student is hired over two or more semesters, the department must verify that the student is enrolled in the appropriate number of hours *each* semester of employment. Any GA who is not enrolled must either be terminated or have their title changed to a non-graduate student title.

Summer Exception

During the summer, a GA is not required to be enrolled in classes. However, if the GA is not enrolled or is under-enrolled (less than half-time) the PAF must reflect "N" as non-exempt for the FICA waiver. Please note that summer enrollment for half-time status and full-time status is the same as in the fall and spring terms – 6 hours and 9 hours.

FICA exemption requires half-time enrollment

This is an IRS policy. Any department not in compliance could face financial penalties. Any student not enrolled half-time (minimum 5 credit hours in each semester hired) must have the FICA status changed to "N" (non-exempt). FICA exemption also requires that a student be degree-seeking. Non-degree status does not qualify.

Tuition for GRAs paid on grants

The Graduate School and the Office of Research Administration require that GRAs whose salary is funded by an external grant must have their tuition paid by that grant if allowed by the granting agency.

PAF Approval – The University requires that all PAFs for GIs, GTAs, GRAs, GAs be approved by the Graduate Dean. This includes new hires, rehires, terminations, changes in pay and additional pay.

Benefits. Please refer to <http://www.umsl.edu/divisions/graduate/formsregs/gta.html> for benefits for GTA/GRAs/GA/GIs.

IRS Tax Issues: Please refer to <http://www.irs.gov/pub/irs-pdf/p970.pdf>