I. Prerequisites for working at Baylor

Before a student employee reports for the first day of work, including orientation or training, the student must complete section one the Department of Homeland Security’s Form I-9 online, then present acceptable original forms of identification (unexpired) for proof of eligibility to work. Students may present their identification to Human Resources, located in the Clifton Robinson Tower Suite 200, to complete section two of this form. Baylor uses an online system exclusively for this purpose. The Center for Global Engagement provides resources to international student employees to manage their work eligibility status and deadlines.

II. Pay cycles and timing

Baylor pays all employees on either a monthly or biweekly pay frequency. If a job is classified as Exempt under the Fair Labor Standards Act (FLSA), the student employee will be paid a salary or stipend on a monthly basis. If a job is classified as Non-Exempt under the FLSA, the student employee will complete a daily time card and receive pay biweekly.

Examples of exempt work:

- A graduate student who is employed as teacher of record for a single course.
- A graduate student who is employed to conduct research under the direction of a faculty member.
- A graduate student who is employed in an athletics coaching assignment.

III. Direct Deposit

Students enter their direct deposit information electronically through IGNITE similar to faculty and staff. Students need to provide this information through Ignite within 5 days of hire or 3 business days prior to the first pay date, whichever is earlier. Otherwise, students will be enrolled in Baylor’s payroll card (or prepaid debit card) program. See the Direct Deposit Quick Reference Guide for instructions on updating your direct deposit information.

IV. Who is paid monthly vs. bi-weekly

Monthly Paid Jobs

Graduate Assistant (GA) 10 or 12 month

Graduate Student Monthly (GSEM) 10 or 12 month

If you are classified as a GA or GSEM, you will be paid on the last business day of the month. If the normal pay date falls on a weekend or a holiday, the pay date will be the last business day prior to the weekend or holiday. Salary is paid current; therefore, pay received on the last day of the month includes salary for the entire previous month. There are 12 monthly pays in a calendar year. Please refer to the Monthly Payroll Calendar on the Payroll Office website for the pay dates of each period.
Bi-weekly Paid Jobs
Graduate Student Biweekly (GSEB)

Nonexempt employees, including GSEB are paid every other Friday. If the normal pay date falls on a holiday, the pay date will be the last business day prior to the holiday.

All biweekly employees are required to complete a timecard in Ignite in order to report hours worked to the Payroll Office. Students should record all hours worked in Ignite on the day work is performed. The biweekly pay period begins on Sunday at 12:00 AM and ends on Saturday at 11:59 PM. Hours are paid on the Friday following the end of the two week pay period. Please refer to the Biweekly Payroll Calendar on the Payroll Office website for the pay dates of each period.

V. Payroll taxes
W-4 (Federal Tax Withholding)

Students submit their W-4 withholding information electronically through IGNITE. This informs the Payroll Office how much Federal Income Tax to withhold from each paycheck. NOTE: It is the responsibility of each individual taxpayer to determine the appropriate amount of Federal Income Tax withholding. If W-4 information is not updated prior to receiving pay, the default withholding will be applied. W-4 information can be updated throughout the year for future pay checks. See the W-4 Quick Reference Guide for instructions on updating your Federal withholding information.

a. Texas Residents

For Texas residents (based on primary Home Address, or Resident Tax Address) there is no state income tax. No action is necessary for state taxes other than ensuring the accuracy of current address.

b. Non-residents

If your Home Address or Resident Tax Address in Ignite is in a location that has state income tax, please submit the appropriate State withholding form through IGNITE in order to inform the Payroll Office how much state income tax to withhold. See the W-4 Quick Reference Guide for instructions on updating your state withholding information.

c. FICA (Social Security and Medicare)

Enrolled students generally are not required to pay FICA taxes. FICA (Federal Insurance Contributions Act) refers to taxes for Social Security (OASDI) and Medicare. When required, OASDI is withheld at 6.2% and Medicare at 1.45%, for a total tax of 7.65%. A student employee will be exempt from FICA taxes if the student is enrolled at least half-time, and working less than full time, in accordance with the regulations issued by the Department of Education. Clarification of Half-time enrollment status is provided by the Office of the Registrar. Baylor defines full-time work as 30 hours or more per week.
To be Exempt from FICA taxes, three conditions must be met:

**Student Status**

To be considered a student, an employee must be enrolled as Baylor University and regularly attending classes in pursuit of a course of study. In addition, the employee's services must be "incidental to and for the purpose of pursuing a course of study," meaning the relationship between the employer and the employee must be primarily educational.

**Number of Credit Hours Enrolled**

Student Employees will be exempt from FICA taxes if they meet the minimum criteria for a half-time student. “Full-time student” status is defined by the [Office of the Registrar](https://www.baylor.edu/).

- For Graduate Students to be exempt from FICA, they must be registered at Baylor University for at least 5 hours per semester or be registered for courses considered equivalent to full time status.
- If a student is paid during a break in enrollment of five weeks or more, FICA tax withholding is required.

Example: Ashley is classified as a graduate assistant and was enrolled in 9 credit hours in the spring semester, which ended on May 8. She is enrolled in the upcoming summer two term, which begins on July 5. If Ashley continues to work throughout May and June, FICA withholding will be required in these months due to the eight-week break in enrollment (May 8 – July 5).

**Number of Hours Worked**

Student employees will be exempt from FICA taxes if they have less than a full-time work schedule. Baylor’s Office of Human Resources defines full-time employment as 30 hours or more per week. In most cases, graduate students are scheduled to work 20 hours per week.