



Policy Title: Payroll Classification of Graduate Assistants

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Responsible Executive: Director of Payroll Tax & Compliance

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Responsible Office: Payroll Office

Payroll Classification of Graduate Assistants Policy

Policy Statement

This policy provides guidance for the payroll classification of Graduate Assistants serving at Baylor University (“Baylor” or the “University”).

Reason for the Policy

The Fair Labor Standards Act (FLSA), as administered by the US Department of Labor (DOL), requires payment of overtime wages for hours worked in excess of 40 in a workweek, unless the employee is considered exempt. This policy provides the rules for applying guidance to Teaching Assistants and Research Assistants.

Individuals/Entities Affected by this Policy

Graduate students who study at Baylor and are engaged in teaching, research or other job duties

Related Documents

[US Department of Labor Fact Sheet #17S: Higher Education Institutions and Overtime Pay Under the Fair Labor Standards Act \(FLSA\) \(September 2019\)](#)

[US Department of Labor Field Operations Handbook, Chapter 10 \(March 31, 2016, as revised\)](#)

Forms and Tools

Graduate Assistant Classifications spreadsheet (Appendix A)
Departmental Graduate Student Handbooks

1. Payroll Classification of Graduate Assistants Policy

Definitions

These definitions apply to terms as they are used in this policy.

Exempt	Employees who, based on job duties and responsibilities, are considered exempt from FLSA minimum wage requirements, overtime pay requirements, or both.
Fair Labor Standards Act (FLSA)	A federal law which establishes minimum wage, overtime pay eligibility, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in federal, state, and local governments.
Graduate Assistant	A graduate student performing duties outside an academic department utilizing knowledge or experience beyond the experience of an undergraduate.
Non-Employee Research Assistant	Graduate students who are simultaneously performing research and fulfilling the requirements of a degree, resulting in a non-employee relationship with the University.
Non-Exempt	Employees who, based on job duties and responsibilities, are subject to FLSA minimum wage requirements, overtime pay requirements, or both.
Research Assistant – Non-Employee (RA1)	<p>A graduate student engaged in research in the course of obtaining a degree and the research is performed under the supervision of a faculty member.</p> <p>A Research Assistant 1 <i>conducts</i> research under the supervision of a faculty member.</p>
Research Assistant – Non-Exempt (RA2)	<p>A graduate student substantially engaged in research activities that do not satisfy the requirements of RA1. Research activities can vary but include some or all of the following: performing data analysis, designing experiments, engaging in literature searches, co-authoring a research paper with a faculty member, and assisting a faculty member in laboratory, survey, and other research.</p> <p>A Research Assistant 2 <i>assists</i> faculty members with research activities.</p>
Research Assistant – Non-Employee (RA3)	A graduate student in a clinical setting designed to provide the student with professional experience in the student's academic discipline.
Teaching Assistant – Exempt (TA1)	A graduate student engaged in the primary duty (more than 50% of time) of teaching, instructing or lecturing a class, class section, or laboratory section. This individual is the “teacher of record” for the class/section.
Teaching Assistant – Non-Exempt (TA2)	A graduate student substantially engaged in teaching-related responsibilities. Teaching-related responsibilities can vary but must include some or all of the following: teaching, tutoring, instructing or lecturing a class, class section, or laboratory section (less than 50% of time), assisting faculty member with teaching a class, preparing examinations, proctoring examinations, grading papers, preparing class lectures, and maintaining office hours for assistance to students. This individual is not the “teacher of record” for the class-section.

2. Payroll Classification of Graduate Assistants Policy

Contacts

Subject	Contact	Telephone	Office email/web site
Policy Questions	Director of Payroll Tax & Compliance	254-710-8564	
Graduate Assistantship Questions	Administrative Manager for the Office of the Dean	254-710-6473	

Responsibilities

Academic Department	The academic department of a teaching assistant or research assistant is responsible for determining the appropriate classification of students as exempt or non-exempt based on the definitions and guidance provided in this policy. Additionally, the academic department is responsible for updating the position classification of the teaching assistant or research assistant if position duties change substantially.
Payroll Office	The Payroll Office will review documentation provided by academic departments to determine whether teaching assistants and research assistants are appropriately classified. Additionally, the Payroll Office will provide updated guidance to academic departments if DOL requirements change.
Student	The student teaching assistant or research assistant is responsible for providing appropriate payroll records based on the classification of his or her TA or RA position. If the position is non-exempt, the student must track and report all time worked for each bi-weekly payroll period.

Principles

Baylor University has a legal obligation to appropriately classify all employees and compensate them based on federal and state laws and regulations, including the Fair Labor Standards Act (FLSA) classification of all University employees.

The DOL 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.

Procedures

When establishing stipend payments for graduate assistants, the graduate assistant will be classified as follows for payroll purposes.

- TA1 – An exempt teaching assistant
- TA2 – A non-exempt teaching assistant
- RA1 – A non-employee research assistant
- RA2 – A non-exempt research assistant
- RA3 – A non-employee clinical assistant
- GA – A non-exempt graduate assistant

Appendix A. Graduate Assistant Classifications

Category	Abbrev.	Type of Funding	Who Qualifies	Work Req'd?	Timecard	Definition	Notes	Taxable	Benefits
Teaching Assistant 1	TA1	stipend	graduate student Teachers of Record & Lab Assistants	yes	no (paid monthly)	A graduate student engaged in the primary duty (more than 50% of time) of teaching, instructing or lecturing a class, class section, or laboratory section. This individual is the "teacher of record" for the class/section.	The TA1 classification should only be used by the student's academic "home" department.	yes (taxable wages)	eligible for benefits if teaching at least 6 hours in a 12 month period
Teaching Assistant 2	TA2	stipend	graduate students assisting faculty members with teaching a class	yes	yes (paid bi-weekly)†	A graduate student substantially engaged in teaching-related responsibilities. Teaching-related responsibilities can vary but must include some or all of the following: teaching, tutoring, instructing or lecturing a class, class section, or laboratory section (less than 50% of time), assisting faculty member with teaching a class, preparing examinations, proctoring examinations, grading papers, preparing class lectures, and maintaining office hours for assistance to students. This individual is not the "teacher of record" for the class-section.	The TA2 classification should only be used by the student's academic "home" department.	yes (taxable wages)	not eligible for benefits based solely on this work.
Research Assistant 1	RA1	stipend	graduate students performing research under the supervision of a faculty member	yes	no (non-employee, paid monthly, no minimum wage requirement)	A graduate student engaged in research in the course of obtaining a degree and the research is performed under the supervision of a faculty member.	The RA1 classification should only be used by the student's academic "home" department.	yes (taxable wages)	varies
Research Assistant 2	RA2	stipend	graduate students assisting faculty members with research activities (not meeting the definition of RA1 above)	yes	yes (paid bi-weekly)†	A graduate student substantially engaged in research activities that do not satisfy the requirements of RA1. Research activities can vary but include some or all of the following: performing data analysis, designing experiments, engaging in literature searches, co-authoring a research paper with a faculty member, and assisting a faculty member in laboratory, survey, and other research.	The RA2 classification should only be used by the student's academic "home" department.	yes (taxable wages)	not eligible for benefits based solely on this work.

Appendix A. Graduate Assistant Classifications

Category	Abbrev.	Type of Funding	Who Qualifies	Work Req'd?	Timecard	Definition	Notes	Taxable	Benefits
Research Assistant 3	RA3	stipend	graduate students in a clinical setting designed to provide the student with professional experience in the student's academic discipline	yes	no (non-employee, paid monthly, no minimum wage requirement)	Research activities that are associated with a University course, occurring in a clinical type setting, and designed to provide student with professional experience in furtherance of health services education such as clinical assessments, diagnosis and interventions. Student attends to the needs of patients under the supervision of a properly credentialed and licensed faculty member, physician, psychologist, etc. and also may attend conferences, teaching rounds, and classroom exercises.	The RA3 classification should only be used by the student's academic "home" department.	yes (taxable wages)	varies
Graduate Assistant	GA	stipend	graduate students working in nonacademic departments	yes	yes (paid bi-weekly)†	A graduate student performing duties outside an academic department utilizing knowledge or experience beyond the experience of an undergraduate.	The GA classification should only be used by nonacademic departments in which students are working.	yes (taxable wages)	not eligible for benefits based solely on this work.
Graduate School Fellowship ("enhancement")	GSF	Fellowship	Presidential Scholars and other graduate students selected by the Graduate School Dean to receive a financial award based on academic qualifications	no	no (paid monthly)	Fellowship granted by the Graduate School to graduate students to assist with living costs while engaged in studies at the University. Award of fellowship is based on excellent academic qualifications. No past, present, or future services are performed as a condition to receiving this fellowship.	For Graduate School use ONLY*	potentially taxable income**	<ul style="list-style-type: none"> • Presidential Scholars - yes (individual & family health insurance provided at no charge) • Other Graduate School Fellowship ("enhancement") recipients - no

*There may be an occasional exception to the rule (such as with grants or special projects)
 ** See the Financial Aid office for further details regarding taxability of scholarships and fellowships
 †GA, TA2, and RA2 are paid bi-weekly unless also a TA1, in which case the student would be paid monthly

For more information, please call:
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