



## Student Hours

The Internal Revenue Code (IRC) states that there is no limit as to the number of hours a U.S. student may work while attending school full-time. However, any student regularly working 40 or more hours per week would not be eligible for the FICA exemption.\*

The University of Central Oklahoma believes that a student’s primary function is to attend to their studies. To that end, we do not encourage any department to hire a student and routinely work them the maximum number of hours possible on a continuing basis. This could also result in the department being subject to the Employer Shared Responsibility provision under section 4980H of the Internal Revenue Code (added to the Code by the Affordable Care act) which would require the employer to offer benefits to these individuals. The departmental budget for student workers and Federal Work Study Program awards are also major considerations.

\*Students employed in an area requiring a certificate or license as a condition of employment will NOT be eligible for a FICA exemption. Please call Human Resources for further details on this issue.

The following policies and guidelines apply to student employment:

**REGULAR SEMESTERS** (Fall/Spring defined as the beginning of student payroll ST18 through student payroll ST11; see current [Payroll Calendar](#))

Regular U.S. Students	Federal Work Study (FWS) Students	International Students
May work up to 25 hours per week and will still qualify for a FICA exemption, as long as they are enrolled at least half time (6 hours for undergraduates and 5 hours for graduate students).	Students that have been awarded FWS eligibility, and are enrolled half-time, (6 credit hours for undergraduates and 5 credit hours for graduate students) may work up to 25 hours per week. Their FWS award is generally divided between fall and spring. Once the eligibility amount has been earned the student shall stop working, may be re-evaluated by Student Financial Aid for additional eligibility, or move to a regular student employee status if the department budget allows. If the enrollment level of credits available for the student’s program/major or to meet graduation requirements is less than the minimum for eligibility the student shall obtain a letter from his/her advisor to document either condition.	Are limited to 20 hours per week, per Immigration requirements, and are always FICA exempt. International students shall be enrolled full time (12 hours for undergrads and 9 for graduate students).
During breaks between fall and spring semesters, U.S. students may continue to work up to 35 hours per week and still qualify for a FICA exemption.	During breaks between fall and spring semesters, U.S. students may continue to work up to 35 hours per week and still qualify for a FICA exemption.	May work up to 35 hours per week and still be FICA exempt during breaks between fall and spring semesters.



**SUMMER SEMESTER** (defined as the beginning of student payroll ST12 through student payroll ST17; see current [Payroll Calendar](#)) The summer semester encompasses intercessions in May, and the June and July blocks, regardless of which time frames the student is actually enrolled and attending classes.

Regular U.S. Students	Federal Work Study (FWS) Students	International Students
If enrolled at least half time in the summer (3 hours), may work up to 35 hours per week and still qualify for a FICA exemption, even if they only attend classes during one block. (ex: a student is enrolled in 6 hours for the June block only. In June and July they may work up to 35 hours per week and still qualify for the FICA exemption.)	Shall be enrolled half-time (6 hours for undergraduate and 5 for graduate students) for summer school and may work up to 35 hours per week. If the enrollment level of credit hours available for the students' program/major or to meet graduation requirements is less than the minimum for eligibility the student shall obtain a letter from his/her advisor to document either condition.	If enrolled in summer semester international students may work up to 35 hours per week and will be FICA exempt.
If not enrolled at least half-time during the summer, may work up to 35 hours per week, but will be subject to FICA withholding because the break between the spring and fall semesters is longer than the five (5) week guideline established by the IRC to determine FICA withholding requirements.	The students' FWS award must be closely monitored.	If not enrolled in the summer semester, the student shall be enrolled in the upcoming fall semester to be eligible to work as a student worker. The student may work up to 35 hours per week and be FICA exempt.
If not enrolled in the summer semester, the student shall be enrolled in the upcoming fall semester to be eligible to work as a student worker. They may work up to 35 hours per week and <u>will be</u> subject to FICA withholding.		

Paperwork to complete:

- If the student is not enrolled but is employed during the summer at the top of the [SEAF](#), write "Summer Employment" which will denote that the student will be classified as a temporary worker and will be subject to FICA.
- If students are hired for a fall or spring semester in which they are enrolled less than half time written approval from their Academic Advisor stating the student is in their last semester must be attached to their [SEAF](#).
- If the student is not eligible to be a student worker in any semester they can be hired through one of the [staffing agencies](#) as a temporary non-UCO employee.