

## Graduate Assistantships General Information

### Eligibility

1. Only students matriculated and enrolled full-time (typically 9 credit hours or documented full-time equivalency) in a graduate program at RIT may be appointed to a graduate assistantship. Students enrolled in a BS/MS program must be a level 6 to receive a graduate assistantship appointment.
2. Typical assistantships are for one academic year – September through May. A separate appointment may be made for the summer term. Occasionally, assistantships may be for one academic term only.

Departments and other offices making such appointments must complete a detailed description of the duties to be performed; standard job description templates are available. The hiring paperwork must be submitted with the job description to the SEO for processing.

### Employment Classifications

1. Graduate assistants (GA), graduate grading assistants (GGA) and graduate technical assistants (GTechA) are hourly employees, paid bi-weekly through the University's regular payroll process. Payments are subject to withholding at the time the payment is made; the student will receive a Form W-2 annually.
  - If a student will be performing duties in all three non-exempt job classifications, the student may be hired as a GA on object code 71130. However, indicate all applicable job duties on the job description form.
2. Graduate teaching assistants (GTAs Masters, PhD) are appointed to assist a faculty member with the teaching of a class or laboratory. The faculty member remains responsible for conducting the class and assigning grades to students for work completed in that class. However, based on their instruction/teaching responsibilities, GTAs meet the "white collar" teaching exemption (classroom instruction is a primary component of their assistantship) and are not subject to FLSA regulations. Therefore, GTAs are exempt employees, paid a bi-weekly salary.
  - GTAs are required to prepare for their responsibilities by participating in a mandatory Graduate Teaching Training Course.
3. Graduate research assistants (GRAs Masters, PhD) are considered "students" (not employees) of the University (i.e., no employee-employer relationship exists). GRAs receive a semi-monthly stipend payment through the accounts payable process based on the level of effort committed at the time the appointment is made. For U.S. Citizens and Permanent Residents, no taxes are withheld at the time the payment is made. However, students are encouraged to file estimated tax payments on a quarterly basis. For international students, taxes may be withheld depending on treaty exemptions. The GRA

will receive a Form 1099 and/or 1042S annually and is required to report the amounts earned on his/her individual income tax return.

- The academic department should advise the GRA of his/her U.S. tax reporting responsibility when the appointment is offered. Information is available on the Controller's Office website in the Payments Made to Graduate Students – Federal and NYS Tax Treatment document.

### Effort

1. A 20-hour graduate assistantship appointment is equal to 100% effort for Federal effort reporting purposes. The maximum number of hours a student may work in a graduate assistantship position is 20 hours a week. Typical assistantships are not less than 10 hours per week (refer to the table at the bottom of the page for information about the corresponding tuition remission amounts).
2. Graduate Research Assistants (GRAs) are considered primarily students and receive a stipend or subsistence allowance. This non-compensatory payment enables GRAs to devote themselves full time to the pursuit of a graduate degree. While the illustrations based on a full-time graduate assistantship appointment refer to 100% effort as approximately 20 hours per week, GRAs will likely devote significantly more time to their academic research. A more accurate description of expectations for a Graduate Research Assistants is that of 100% of their effort, at least 50% should be dedicated to the research activities associated with their full-time GRA appointment.

### Pay Rates

1. Pay rates and stipend amounts are available in the document Graduate Assistant Job Classifications & Pay Rates.
2. Each graduate assistant classification is associated with a pay rate or stipend range. The wage, salary or stipend amount provided as part of a graduate assistantship appointment should be within the range for that specific classification to ensure support for graduate students is consistent across the University. **The ranges have been developed so that Colleges and specific graduate programs are able to provide support to graduate assistants that is competitive, and to attract the desired numbers of students of the highest caliber. The amounts of pay and/or stipend a graduate assistant in any classification receives should be based on the student's qualifications and should be consistently applied across all the graduate assistants in a particular department/discipline/program. The sources of funds used to pay for the appointment should not be considered when determining the pay rate or stipend amount.**
  - For example, the University cannot pay a rate that is lower (or higher) to a graduate assistant because the appointment will be funded from a University account vs. a grant/contract account or vice-versa.
3. Prorate the amount paid for <20 hour per week assistantships according to the level of effort specified in the appointment letter.

### Appointment Periods by Graduate Assistant Classification

1. Graduate assistants, graduate grading assistants, and graduate technical assistants receive wages for actual hours worked during the appointment period. The full academic year wage amount is based on the hourly rate multiplied by 20 hours a week (the maximum number of hours non-exempt hourly students are permitted to work) multiplied by the

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following: 35 weeks for full academic year (Fall - 16 weeks, Winter Break - 3 weeks, Spring - 16 weeks); 16 weeks for Fall or Spring semester (Fall - 16 weeks, Spring - 16 weeks)

2. Graduate Teaching Assistants receive a bi-weekly salary beginning in September and ending in May. The salary ranges have been pro-rated to reflect that GTA's are not engaged in teaching responsibilities during the Winter Break. If the GTA is not continuously engaged in teaching responsibilities during Fall and Spring semesters, an individual appointment can be made for the appropriate academic term only.
3. Graduate research assistants with a full academic year appointment receive 18 equal stipend payments beginning September and ending May. If the GRA is not continuously engaged in the activities associated with the appointment throughout the academic year (Fall, Tiger Term and Spring), he/she should receive an appointment for the appropriate academic term only. GRAs with specific academic term appointments will receive equal stipend payments based on the following schedule: Fall semester, 8 equal stipend payments beginning September and ending December; Spring semester, 8 equal stipend payments beginning February and ending May
4. Summer wage/salary/stipend amounts are based on the full academic year amount (35 weeks) pro-rated for the duration of the summer academic term (11 weeks).

### Tuition Remission

1. Graduate teaching assistants and graduate research assistants may also receive tuition remission; the amount is determined based on the level of effort required for the specific appointment.
  - a. When a graduate research assistant who is working on a sponsored project receives both tuition remission and a stipend, both the tuition remission and the stipend must be charged to the same sponsored project in the same proportion (i.e., 50 % appointment =  $\frac{1}{2}$  the standard tuition remission award; effort of 10 hours per week =  $\frac{1}{2}$  the standard stipend amount) – refer to the table below.
  - b. Note: not all graduate assistants receive tuition remission as part of their compensation package. However, students who do receive remission must also receive a stipend regardless of the funding source.

Level of Effort	Standard Tuition Remission	Stipend
100% (20 hours per week)	50%	100%
75% (15 hours per week)	75% of standard amount	75% of standard amount
50% (10 hours per week)	50% of standard amount	50% of standard amount

### Other Information

1. Graduate assistantship appointments are intended to provide financial support to qualified graduate students. Graduate students who do not require or receive an assistantship may

be eligible to receive other forms of scholarship support. In addition, these graduate students may be eligible to work in a regular student employment position on campus.

2. The recommended compensation levels and tuition remission limitation referred to in the Graduate Assistant Employment Policies and the Tuition Remission Policy does not apply to federal and non-federal programs that specifically support graduate and post-doctoral study and research training such as the NSF *Graduate Research Fellowship Program*, NIH *National Research Service Award*, *Graduate Engineering for Minorities (GEM)*, etc.
3. In some cases, receiving financial support from one source prohibits additional support from another. For example, some federally-funded full-time fellowships prohibit the recipient from receiving any other support from federal sources (e.g. a federally-funded GRA appointment). **In cases where a student is already receiving fellowship support, the PhD Director should contact Sponsored Programs Accounting before offering a graduate assistantship, especially if either the fellowship, graduate assistant appointment or both are federally-funded.**
4. Graduate Research Assistants (GRA) receive a subsistence allowance in the form of a stipend and are expected to be engaged in research during their appointment period. GRAs are entitled to time-off during the break weeks between academic terms and observed University holidays. Academic terms covered by an appointment are considered active times for research and training and requests for time-off (e.g. vacation) are granted at the sole discretion of the mentor or advisor. Time-off during an academic term should only be granted if it does not have a negative impact on the research or project and is not detrimental to the GRA's academic progress. If there is any concern that the leave would have a negative impact, the mentor or advisor should deny the request for time-off. Because GRA's are not employees of the University and the stipend is paid as a subsistence allowance, the payment cannot be reduced or modified for any approved leave, vacation, and/or sick time. If the GRA appointment is externally-funded (e.g. federal funds) and the graduate research assistant has a need for an extended leave that may have a negative impact in the completion of the project's research outcomes, please contact your Sponsored Programs Accounting representative.