College Work Study Student Payroll Processing

Student employees or student workers may be paid just as any other employee in the A&M System, or they may be paid as part of a college work study program. The College Work Study Program (both at a federal and state level) is a program designed to encourage institutions of higher education to employ more student workers by offering to fund a major portion of the student workers pay from either federal or state funds. Otherwise, the entire amount of the wages and benefit charges is born by the institution. There are three types of work study programs in place in the A&M System.

As of September 1, 1997, the following workstations process their student payrolls every two weeks with no special processing requirements.


Federal College Work Study Program
This program funds either 75% or 100% of the student employee's wages by the Federal Government and requires the employing department or institution to pay the remaining portion of the wages and all employer benefit charges. Institutions are able to negotiate the varying participation of federal funds based on the need of their student population. Generally, PVAM and TAMIU are funded at 100%, while other institutions are funded at 75%. This rate is subject to change at the start of a federal fiscal year (July 1). Participants in this program are identified by one of two object classes:

1745 - Wages - Student (Federal College Work Study)
1746 - Wages - Student (Federal Community Services)
1747- Wages - Student (Federal Off-Campus Work Study)

State College Work Study Program
This program funds 70% of the student employee's wages by the State Government and requires the employing department or institution to pay the remaining portion of the wages and all employer benefit charges. Participants in this program are identified by object class:

1750 - Wages - Student (State College Work Study)
1751- Wages - Student (College Work Study Mentor Program)

Reading Tutor Work Study Program
This is another work study program funded at 100% by the Federal Government. Participants in this program actually work at a third institution approved by the federal government. In the case of TAMU students, both of the local school Districts (Bryan and College Station) are approved and provide supervision of TAMU students as reading tutors to students in these school districts. The TAMU Fiscal Office charges the school districts for the benefits paid to these TAMU students and receives reimbursement from the federal government for the wages paid. Participants in this program are identified by object class:

1755 - Wages - Student (Reading Tutors Program)
1756 - Wages – Student (Math Counts Tutor Program)
1759 - Wages – Student (Rising Scholars Work Study)

The B/P/P System allows the payroll work stations to enter the hours to be paid to a student worker on one payroll source - the source of the department to ultimately be charged with the local portion of the student's wages and benefits. Following the gross to net calculation process, the B/P/P System (in job PAYRL23x) generates a new payroll source for the government paid portion of the student's wages based on account numbers maintained for each institution in the file BPP0001.CNCTLIB(CWSPAA). Generally, at the start of each Federal or State fiscal year, the account numbers of the federal (or state) account paying the larger portion of the work study salary changes. This helps maintain more auditable financial records from one year to another. The changes tend to be made about the middle to end of the month of July. Because of changes in pay periods and the internal operation at each campus,
the exact biweekly payroll to be effected by these changes varies from institution to institution. Before using the new account numbers, verify with the workstations that both the ACCOUNT and ACCOUNTING ANALYSIS tables have been updated with the new account information.

Payroll records for student employees paid through the Federal Reading Tutors program do not undergo the same treatment described above. This program remains on the single payroll source from which it was paid. However, this source account number does tend to change from one federal fiscal year to the next, again to help maintain the accuracy of the account and make it more auditable. To confuse the issue, the source record in their wage record in the Active Budget file may or may not be changed immediately each July. Many of the smaller campuses make the source account change manually at the appropriate time and the new year’s funds are used. For the main TAMU campus, there are generally a significant number of these student worker employees and it is too cumbersome to make these adjustments manually in a timely manner. The procedure followed at the TAMU campus is to change the funding for the few remaining payrolls in the state fiscal year just ending. The TAMU fiscal/payroll office should make the appropriate entries on B/P/P Screen 323 (Accounting Analysis Changes) for each of the remaining payrolls to be adjusted (end of July through August) and change the account from the old account (that is in the budget) to the new account to be used for the new federal fiscal year. During the wage roll-over process, establishing the wage records for the new state fiscal year in the Active Budget File, there is a facility to change the account number for these employees from the old account number to the new account number. This is the account number to use until the start of the next federal fiscal year, the following July.