

Non-UC Student Employee Classification Possible Impacts Reference Sheet

University of California, Riverside
UCR Revised* Date: April 2022

Possible Tax, Benefit, Retirement, Leave, Work Study and Visa Impacts

Listed below are possible impacts:

- a. FICA Tax: Limited employees employed by the University must contribute 7.50% of their earnings to the Defined Contribution Plan (DCP) and 1.45% to Medicare. Limited employees are subject to DCP/Medicare withholding.
- b. Benefits Eligibility: Limited employees may become eligible for Core Benefits if they work equal to or greater than 75% FTE time for three (3) months or more.
- c. Retirement Eligibility: Limited employees are not eligible for retirement system benefits.
- d. Sick Leave Accrual: Limited employees may become eligible for sick leave accruals if they work a total of 50% FTE in a monthly or quadri-weekly cycle depending on their exemption status calculated by the time and attendance system.

For additional information regarding student employee classifications, [click here](#).