

Employee

Attributes

Student **provides** work or services for compensation on the externally funded project

Budgeting

Location: expense shown in the Personnel section

OSP: charge FICA, 7.65%, on the expense

Indirect costs: full applicable rate charged on the expense

Payment Options

**Student is Currently Enrolled at JMU
(6+ credits & Cumulative GPA of 2.0+)**

Preferred: Hire as Student Employee

Use ePAR through Student Employment Office
May incur FICA, depending on the enrollment of the student

Hire as Wage Employee

Use ePAR through Human Resources
Will incur FICA

Student is Not Currently Enrolled at JMU

Hire as Wage Employee

Use ePAR through Human Resources
Will incur FICA

Participant

Attributes

Student **receives** a service/training experience associated with an information sharing activity

Budgeting

Location: shown in the Non-Personnel section

OSP: charge FICA, 7.65%, on the expense

Indirect costs: NOT charged on these expenses, Participant Support is excluded from the IDC calculation

***Budgeting as Participant Support will require the set-up of two separate departments ID's**

Payment Options

**Student is Currently Enrolled at JMU
(1+ credits)**

Preferred: Pay with Financial Aid

Financial Aid will work with the student to evaluate the impact of payment on their financial aid package.

Student may not receive funds directly

The funds will reduce any outstanding balance owed or loans

**Hire as Student Employee
(Must have 6+ credits & Cumulative GPA of 2.0+)**

Use ePAR through Student Employment Center
May incur FICA, depending on the enrollment of the student

Student is Not Currently Enrolled at JMU

Hire as Wage Employee

Use ePAR through Human Resources
Will incur FICA