In order for graduate assistants or student assistants to be exempt from paying into one of the state retirement systems and Medicare during the summer 2023, each GA/SA must meet the following:

1. Take the required number of credit hours:
   * **Undergraduate Students, including interns, must take 6 credit hours**. (Co-op students enrolled in a summer co-op course who are also working as student assistants are exempt from this contribution requirement for their student assistant position.)
   * **Graduate Student Assistants and Law Students: 5 credit hours.**
   * **Graduate Students with an Assistantship: 6 credit hours.**

**AND**

1. A student’s break in attendance must not exceed 5 weeks. The University’s 5 summer sessions extend over 13 weeks; therefore, the student and graduate assistant exemption will depend upon the session or combination of sessions attended.

The illustration below provides examples of break in attendance. All scenarios assume the student meets criteria number 1 above.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Intersession**  **5/15 – 6/4** | **Summer 8 (1)**  **5/15 – 7/9** | **Summer I (5wk)**  **6/5 – 7/9** | **Summer 8 (2)**  **6/5 – 7/30** | **Summer II (5wk)**  **7/10 -8/13** | **Exempt?** |
| X |  |  |  |  | No |
|  | X |  |  |  | No |
|  |  | X |  |  | No |
|  |  |  | X |  | Yes |
|  |  |  |  | X | No |
| X | X |  |  |  | No |
| X |  | X |  |  | No |
| X |  |  | X |  | Yes |
| X |  |  |  | X | Yes |
|  | X | X |  |  | No |
|  | X |  | X |  | Yes |
|  | X |  |  | X | Yes |
|  |  | X | X |  | Yes |
|  |  | X |  | X | Yes |
|  |  |  | X | X | Yes |

**Forms**

Anyone required to contribute to a state retirement plan and Medicare **must** have a **Form SSA-1945** on file with the Payroll Office. **The Payroll Office will contact the supervisor and/or the student if one is not on file**. The form is located on the Payroll web site at <http://www.uakron.edu/controller/payroll-forms.dot> and may be delivered or mailed to the Payroll Office at zip +6210.

Currently employed graduate assistants and students do not need to complete a SERS Membership Record or OPERS Election Form if they are required to pay retirement over the summer because they do not meet the criteria above.

**OPERS Election/Exemption process for student new hires**: See **OPERS Electronic Student Exemption Process** on the Payroll Forms web page at <https://www.uakron.edu/controller/payroll-forms.dot#forms>.

As a general rule, anyone hired on or after September 28, 2016, and did not work within a year prior to that date at the University is subject to OPERS. Anyone hired prior to September 28, 2016, and has not been gone from the University for more than a year since that date is subject to SERS. If you are unsure which retirement system your student is subject to, please contact the Payroll Office at ext. 7205.

Graduate **teaching** assistants (GTA) who are do not meet the exemption criteria above and are active members in the State Teachers Retirement System of Ohio (STRS) must contribute to STRS. Please complete a **Member Information** form available on the STRS web page under **New Hire Reporting** at <https://www.strsoh.org/employer/reporting/#section-8> and a **SSA-1045 Form**, available on the Payroll web site at <http://www.uakron.edu/controller/payroll-forms.dot> . These two forms must be delivered or mailed to the Payroll Office at zip +6210.

**Fall 2023**

Anyone required to contribute to SERS over the summer and wants to be exempt in the 2023-2024 academic year must complete a **SERS Exemption Form** available on the Payroll web site at <http://www.uakron.edu/controller/payroll-forms.dot> .

Graduate and student assistants who have an OPERS approved exemption form on file do NOT have to complete a new exemption form if there has been no break in employment with the University.

Graduate Teaching Assistants who have an active account with STRS , are not on a leave of absence from a teaching position covered by STRS, and wish to be exempt from contributing to STRS must complete an **Exemption from Contributions for Student Employees** form available on the STRS web site at <https://www.strsoh.org/employer/_pdfs/forms/50-110.pdf>.

**SERS and STRS exemption forms must be received in the Payroll Office by September 26, 2023. Failure to do so will require the graduate or student assistant to continue to contribute to the retirement system until there is a break in service. No action is necessary by the student to discontinue Medicare.**

Questions should be directed to the following University Offices:

Student enrollment questions, contact Career Services at ext. 7747

Graduate enrollment questions, contact the Graduate School at ext. 7663

Retirement forms or Form SSA-1945 questions, contact the Payroll Office at ext. 7205