NORTHWEST NAZARENE UNIVERSITY

Department of Labor and IRS set rules for employment and taxation of wages earned.

Based on Field Operations
Handbook, published 2-4-16,
Revision 677 regarding Fair
Labor Standards Act, Chapter
10 #10b03(e), student
activities may, even if receiving
a minimal payment, not be
considered employment when
the activity is part of the
student's overall educational
program.

As per IRS rules, Students involved in these activities are not employees and will, therefore, not receive W-2's or 1099s even when receiving a payment for the activity. (As per Mr. Bohrer #1001305794 and Ms. DeAngelo #1001306043 IRS SD2802969, 26 U.S. Code 119, & Publication 15B)

STUDENT ACTIVITIES

THE FOLLOWING LIST IS A NON-EXHAUSTIVE LIST THAT PROVIDES POSSIBLE ACTIVITIES STUDENTS MIGHT ENGAGE IN WHILE ATTENDING NNU AS A STUDENT. THESE ACTIVITIES ARE NOT CONSIDERED EMPLOYMENT. YOU MUST MARK WHICH ACTIVITY(IES) THE STUDENT NAMED BELOW IS INVOLVED IN FOR THE PO REFERENCED BELOW (PLEASE SEND THIS COMPLETED FORM TO PAYABLES):

○ SGA OFFICERS	INTRAMURAL SPORTS
O PEP BAND	O DRAMA
 STUDENT PUBLICATIONS/WRITING 	O GLEE CLUBS
MUSICAL PERFORMANCES	BAND PERFORMANCES
o Choirs	 DEBATE TEAMS
RESIDENT ASSISTANTS	 TRAVEL GROUPS (COVENANT, ETC)
○ RESEARCH ASSISTANTS*	○ TEACHER ASSISTANTS*
○ AV/TECHNICAL	o ITS/IT
GRANT RESEARCH FELLOWSHIPS	○ ATHLETIC CAMPS*
*APPLIES IF THE STUDENT IS ENROLLED IN THE PROGRAM OR IS ON THE SPORTS TEAM IN WHICH THE	
ACTIVITY OCCURS	

THE OFFICE ORCHESTRATING THE ACTIVITY MAY PROVIDE A MINIMAL PAYMENT
IF IT HAS THE BUDGET TO DO SO:

PO # ______ TOTAL AMOUNT OF PO \$_____

OF MONTHLY INSTALLMENTS FOR THIS AMOUNT _____

BUDGET # _____ - 6504- ____

EXPECTATIONS OF STUDENT: ______ ID#___

PRINTED NAME OF STUDENT: ______ ID#____

SIGNATURE OF STUDENT: ______ ID#____

STUDENT ACTIVITIES DO NOT INCLUDE THE FOLLOWING:

CONFERENCES & EVENTS SET UP/DOWN	
LIBRARY STAFFING	
GREETERS & USHERS AT EVENTS	
GENERAL AND NON-SPECIALIZED TASKS	
**CLERICAL ACTIVITIES MAY QUALIFY IF THE ACTIVITIES ARE RELATED TO THE STUDENT'S PROGRAM	

(I.E. A BUSINESS MAJOR PERFORMS ACTIVITIES IN HR OR WITHIN THE BUSINESS DEPARTMENT)

THIS FORM IS FOR APPLICABLE STUDENT ACTIVITIES AS LISTED ABOVE. ALL STUDENT

THIS FORM IS FOR APPLICABLE STUDENT ACTIVITIES AS LISTED ABOVE. ALL STUDENT EMPLOYMENT MUST BE REPORTED AS SUCH AND MUST FOLLOW THE HIRING PROCESS THROUGH HUMAN RESOURCES.