

Non-Profit/Government Employer PAYMENT OPTIONS

	#1	#2	#3
	WAGE	COMMUNITY SERVICE WORK STUDY	STIPEND
<i>Employer's Share:</i>	Employer pays 100% of wage	Employer pays 25% of wage + 100% FICA (7.65%)	Employer pays tuition reimbursement of either \$669 or \$300
	FICA should be taken out of student wages in all three cases.		
<i>Cost to Employer:</i>	Depends on total number of hours	\$250 + \$76.50 (FICA) = \$326.50 [Student earns \$1,000 maximum per semester for which employer receives \$750 reimbursement]	Option 1: \$669 + \$51.18 (FICA)= \$720.18 (employer cost); [Student earnings \$617.82 after FICA W/H] Option 2: \$300 + \$22.95 (FICA)= \$322.95 (employer cost); [Student earnings \$277.05 after FICA W/H]
<i>Hours/Week:</i>	10/20 hrs/wk [usually 10-15]; full time in summer	8 hrs/wk* *[if starts first week of semester]	10 hrs/wk*
<i>Hourly Rate:</i>	Employer sets	Usually \$7.25/hr (Iowa minimum wage effective 1/1/08)	(Not based on hourly rate)
<i>Hours Worked per Semester:</i>	Usually 150 hours or more during the semester	Total of 138 hrs each semester @ \$7.25/hr* *[For students who qualify for financial aid work study (Fall/Spring semesters only)]	150 - 160 hrs each semester

**Contact: UNI Co-op/Internship Program, Career Services,
if you have questions [(319) 273-6041]. Comm Serv explan 8-07**