

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record		1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central. The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
Acceptable Receipts May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.				
• Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.		Receipt for a replacement of a lost, stolen, or damaged List C document.

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.

Form ID W-4
Employee's Withholding Allowance Certificate

Complete Form ID W-4 so your employer can withhold the correct amount of state income tax from your paycheck. Sign the form and give it to your employer. **Use the information on the back** to calculate your Idaho allowances and any additional amount you need withheld from each paycheck. If you plan to itemize deductions, use the worksheet at tax.idaho.gov/w4.

Withholding Status

Check the **"A"** box (Single) if you're:

- Single with one job or single with multiple jobs
- Filing as head of household

Check the **"B"** box (Married) if you're:

- Married filing jointly with one job and your spouse doesn't work
- A qualifying surviving spouse with qualifying dependents

Check the **"C"** box (Married, but withhold at Single rate) if you're:

- Married filing jointly and both people work (or you have multiple jobs)
- Married filing separately



Form ID W-4
Employee's Withholding Allowance Certificate

WITHHOLDING STATUS (see information above)

A ☐ (Single) **B** ☐ (Married) **C** ☐ (Married, but withhold at Single rate)

1. Total number of Idaho allowances you're claiming _____
2. Additional amount (if any) you need withheld from each paycheck (Enter whole dollars) _____

Your Social Security number (required)

First name and middle initial		Last name	
Current mailing address			
City	State	ZIP Code	

Under penalties of perjury, I declare that to the best of my knowledge and belief I can claim the number of withholding allowances on line 1 above.

Signature	Date
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Line 1. Total number of allowances you're claiming.

Enter the number of children in your household age 16 or under as of December 31, 2025. If you have no qualifying children, enter "0." If your filing status will be head of household on your tax return, add "2" to the number of qualifying children. **Don't claim allowances for you or your spouse.** You can claim fewer allowances but not more.

If you're married, claim your allowances on this ID W-4 for the highest-paying job for the most accurate withholding. If you're married filing jointly, only one of you should claim the allowances. The other should claim zero allowances.

If you work for more than one employer at the same time, you should claim zero allowances on your ID W-4 with any employer other than your principal employer.

Write **Exempt** on line 1 if you meet **both** of the following conditions:

- Last year had no Idaho income tax liability.
- This year expect to have no Idaho income tax liability.

Nonresident Aliens

Exempt income. If you're a nonresident alien and all your income is exempt from withholding, write **Exempt** on line 1.

Exempt income from a treaty. If a treaty exempts a portion of your income from withholding, complete federal Form 8233 to claim your treaty benefits, and complete this ID W-4 to withhold on income that your treaty doesn't exempt.

Idaho taxable income. If you're a nonresident alien and have Idaho taxable income, do all of these:

1. Check the "**A**" box (Single) withholding regardless of your marital status.
2. Enter 0 on line 1.
3. Using the Pay Period table below, enter the additional amount of income tax you want withheld each pay period on line 2. *Exception:* If you're a student or business apprentice from India, report \$0 on line 2.

Pay Period Table				
If your pay period is:	Weekly	Biweekly	Semimonthly	Monthly
Enter this amount on line 2:	\$16	\$33	\$36	\$71

The withholding table calculations for employers include the standard deduction. Because nonresident aliens don't qualify for the standard deduction, the Pay Period table helps ensure that employers withhold enough.

Line 2. Additional amount, if any, you need withheld from each paycheck.

If you're single or married filing separately and have more than one job at a time, complete the worksheet below to calculate any additional amount you need withheld from each paycheck.

1. Other than your primary job, how many jobs do you expect to have at the same time during 2025? (Don't count your primary job.)
2. Multiply the number on line 1 by \$15,000
3. Enter an estimate of your 2025 income from other jobs (not including your primary job)
4. Enter the smaller of lines 2 or 3
5. If you completed the *Itemized Deduction Worksheet for Idaho* (tax.idaho.gov/w4), enter the number from line 4. Otherwise, enter "0"
6. Multiply the number on line 5 by \$3,600.....
7. Subtract line 6 from line 4
8. Multiply line 7 by 5.695% (.05695). This is the additional amount you need to withhold annually
9. Divide the amount on line 8 by the number of your remaining pay periods in 2025. Enter the number on line 2 of the W-4 as the additional amount you need withheld from each paycheck

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529
tax.idaho.gov/contact

Employee's Withholding Certificate

OMB No. 1545-0074

2025Complete Form **W-4** so that your employer can withhold the correct federal income tax from your pay.Give Form **W-4** to your employer.

Your withholding is subject to review by the IRS.

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) ☐ Single or Married filing separately ☐ Married filing jointly or Qualifying surviving spouse ☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate ☐
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Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here 3 \$ _____	
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a) \$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b) \$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c) \$ _____

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)		Date
Employers Only	Employer's name and address The College of Idaho 2112 Cleveland Blvd	First date of employment	Employer identification number (EIN)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b) – Deductions Worksheet *(Keep for your records.)*

- 1** Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____
- 2** Enter:

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse
	• \$22,500 if you're head of household
	• \$15,000 if you're single or married filing separately

 **2** \$ _____
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550

The College of Idaho

Confidentiality Agreement

State and federal laws protect the confidentiality of student, employee, and all records and work product information. Work Product is defined as work resulting from or related to work or projects performed or to be performed for the College of Idaho or for clients of The College of Idaho, regardless of form or stage of completion or for research and development. I understand that all records accessed are confidential and subject to all policies and state and federal laws. I agree that I will not access any information unless authorized to do so. I agree that I will maintain the confidentiality of information in compliance with policies and state and federal laws. I will keep all data, whether in electronic, verbal or printed format, confidential both during and after employment. I understand that if I fail to abide by these conditions my access to all college information systems will be terminated and that I may be subject to formal disciplinary action up to and including dismissal.

I understand that by signing this confidentiality agreement with The College of Idaho, I agree to comply with this statement.

First & Last Name (Print or Typed): _____

Date: _____

FERPA Basics for Staff

The Essence

- ✓ The Family Educational Rights and Privacy Act (FERPA) is a federal law designed to protect the privacy of education records. It also provides guidelines for appropriately using and releasing student education records.
- ✓ It is intended that students' rights be broadly defined and applied. Therefore, consider the student as the "owner" of the information in his or her education record, and the institution as the "custodian" of that record.

Key Terms/Definitions

"EDUCATION RECORDS" include any record maintained by the institution that contains information that is personally identifiable to a student (in whatever format or medium) with some narrowly defined exceptions:

- ✓ Records in the "sole possession of the maker" (e.g., private advising notes).
- ✓ Law enforcement records created and maintained by a law enforcement agency for a law enforcement purpose.
- ✓ Employment records (unless the employment is based on student status). The employment records of student employees (e.g., work-study, wages, graduate teaching associates) are part of their education records.
- ✓ Medical/psychological treatment records (e.g., from a health or counseling center).
- ✓ Alumni records (i.e., those created after the student graduated or left the institution).

"LEGITIMATE EDUCATIONAL INTEREST" requires that:

- ✓ The information requested is necessary for that official to perform appropriate tasks that are specified in his or her position description or by a contract agreement.
- ✓ The information is to be used within the context of official agency or school business

and not for purposes extraneous to the official's areas of responsibility or to the agency or school.

- ✓ The information is relevant to the accomplishment of some task or to a determination about the student.
- ✓ The information is to be used consistently with the purposes for which the data are maintained.

"DIRECTORY INFORMATION:" Those data items that are generally not considered harmful or an invasion of privacy if publicly available. This information cannot be released if student has a "no release" on his or her record. Each institution establishes what it considers to be directory information. Common examples include: name, address (local, home and email), telephone (local and home), academic program of study, dates of attendance, date of birth, most recent educational institution attended, and degrees and awards received.

- ✓ Directory information cannot include: race, gender, SSN (or part of an SSN), grades, GPA, country of citizenship, or religion. Such information is considered personal information. Except in very specific circumstances, a student ID number (SIN) also cannot be considered directory information.
- ✓ Every student must be given the opportunity to have directory information suppressed from public release. This process is often referred to as a "no release," "opt out" or "suppression," and is conducted through the Registrar Office. When a student makes this request, everyone within the institution must abide by a student's request that no information be released about the student.
- ✓ It is important to understand, that a "no release" does not mean that a school official within the institution who has a demonstrated legitimate educational interest (e.g., a faculty member teaching the student in

class) is precluded from using the information to perform that official's job duties.

"PARENT:" With reference to FERPA, the term "parent" refers to either parent (including custodial and non-custodial, if divorced). When a student turns 18 years old, or enters a postsecondary institution at any age, the rights under FERPA transfer from the parents to the student ("eligible student"). However, although the rights under FERPA have now transferred to the student, a school may disclose information from an "eligible student's" education records to the parents of the student, without the student's consent, if the student is a dependent for tax purposes. Neither the age of the student nor the parent's status as a custodial parent is relevant. If a student is claimed as a dependent by either parent for tax purposes, then either parent may have access under this provision.

When do FERPA rights begin?

A FERPA-related college education record begins for a student when he or she enrolls in a higher education institution. At a postsecondary institution, rights belong to the student in attendance, regardless of the student's age. At the College of Idaho, once a student has been registered for classes we consider them a "student." Although, applicants and admitted students' information should be protected, it is not protected by FERPA until they are enrolled.

Basic Rights of Students under the Act

- ✓ Be notified of their FERPA rights at least annually.
- ✓ Inspect and review their records.
- ✓ Amend an incorrect record.
- ✓ Consent to disclosure (with exceptions).

Annual Notification

Every institution must notify students of their FERPA rights at least annually.

Inspection and Review

Students have the right to see everything in their "education record," except:

- ✓ Information about other students;
- ✓ Financial records of parents; and
- ✓ Confidential letters of recommendation if they waived their right of access.

FERPA does not prescribe what records are created or how long they are to be kept; however, you cannot destroy a record if there is a request to inspect and

review. It is important to know and understand your institution's records retention policy.

Right to Consent to Disclosure

Start with the premise that the student has the right to control to whom his or her education record is released. Then, there are several exceptions when that permission is not required.

In those instances where a signed release is required, regulations now provide the flexibility to accept an electronic signature.

WHEN IS PRIOR CONSENT NOT REQUIRED?

The institution may disclose records without consent, regardless of their nature, if certain requirements are met, but it is not required to do so. Some examples of the exceptions to the release requirement include:

- ✓ "School officials" with a "legitimate educational interest." Employees and legal agents have access to education records in order to perform their official, educationally-related duties.
- ✓ Disclosure to another institution where the student seeks to enroll or is enrolled.
- ✓ Disclosure to DOE, state/local education authorities.
- ✓ Disclosure in connection with the receipt of financial aid.
- ✓ Disclosure to organizations conducting studies to improve instruction, or to accrediting organizations.
- ✓ To comply with a judicial order or lawfully issued subpoena.
- ✓ Disclosure for a health/safety emergency (must document what the emergency was and to whom the information was released).
- ✓ Disclosure of directory information provided the student has not requested "no release."

FERPA rights at a postsecondary institution end with a student's death. Students have a formal right to file a complaint with the Department of Education.

Checklist for Requests for Access to or Disclosure of Information from Education Records

- ✓ Is the information in question an education record under FERPA?
- ✓ Is the information personally identifiable?
- ✓ Is the information considered directory information?

- Is the subject of the request a current student, or a graduate/student no longer in attendance?
 - Did the student request a directory hold when he/she had the opportunity to do so?
 - Do you need to comply with the request?
- ✓ Does the disclosure require signed consent?
- Does the disclosure meet one of the exceptions to signed consent found in §99.31 of FERPA?
 - Is the disclosure required to supplement other information, such as financial aid information?

Some Specific Issues for Staff

ADDRESSING STUDENT INFORMATION: Always make sure to address student information privately to them, and do give a FERPA notice in every email potentially dealing with FERPA-protected information.

CLEAN DESK POLICY (include locking screen): Any documentation protected by FERPA must be protected accordingly. If on paper, it should be locked. Staff should beware to lock their screens and/or log out of their sessions before leaving their workspace when dealing with FERPA-protected information.

DISCUSSING INFORMATION WITH PARENTS: Prior to discussing any information about a student, do verify that they have either a waiver, or that their children are their dependents on tax forms. In order to do so, request that the supposed parents justify this information with the waiver and/or tax information.

It is always best to error on the side of caution and not release any information. Refer any persons inquiring about a student to the Registrar's Office:
208.459.5400 registrar@collegeofidaho.edu

Acknowledged & Agreed

By signing below, you are acknowledging and agreeing that you have read and understood the FERPA Basics for Staff and that you will abide by all the policies and procedures contained therein.

Print Name

Signature

Date

BIAS & HARASSMENT PREVENTION POLICY

Applying to all students, faculty, staff, administrators, trustees, volunteers and non-College of Idaho employees.

The College of Idaho is committed to a diverse and inclusive campus. True breadth and vibrant academic discourse require that we not only create a diverse community with a broad range of backgrounds among students, faculty, staff, and trustees, but also create a culture in which we can learn from each member's unique experiences and differences. To that end, the College is committed to creating a campus community that is representative, inclusive, and equitable.

The College is also committed to supporting academic freedom and freedom of speech in an environment of open and vigorous dialogue within the reasonable limits of the law. Further, The College of Idaho is committed to the principles of free inquiry and free expression. Vigorous discussion and debate are fundamental to the College, and this policy is not intended to stifle teaching methods or freedom of expression generally, nor will it be permitted to do so. Bias, harassment and discrimination, however, are neither legally protected expression nor the proper exercise of academic freedom; such behavior compromises the integrity of the College, its tradition of intellectual freedom and the trust placed in its members.

It is a violation of the College's policy and may be a violation of both state and federal law for any employee, student, faculty, staff, administrator, trustee, volunteer, or non-College of Idaho employee to harass or discriminate against any other employee or student on the basis of sex, race, color, age, religion, disability, national origin, marital status, veteran status, sexual orientation, gender identity, gender expression, status with regard to pregnancy or any other basis protected by law ("Protected Class Bias/Harassment"). Incidents of bias and harassment include, but are not limited to: actions; words; flirtations; advances; propositions; verbal abuse; jokes; slurs; epithets; symbols; graffiti; exclusionary practices; physical threats; negative stereotyping; verbal commentaries or degrading words used to describe an individual based on an individual's sex, race, color, age, religion, disability, national origin, marital status, veteran status, sexual orientation, gender identity, gender expression, status with regard to pregnancy or any other basis protected by law. This could occur physically, verbally, in writing, via social media or other electronic means. An incident of bias or harassment can occur whether the act is intentional or unintentional, and may or may not be an unlawful act.

SEXUAL MISCONDUCT & TITLE IX

With respect to harassment or discrimination on the basis of sex, sexual orientation, and gender identity, the following conduct is strictly prohibited by The College and under Title IX of the Education Amendments Act of 1972:

1. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitutes sexual harassment when:
 - Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or academic advancement within the College;
 - Submission to or rejection of such conduct by an individual is used as the basis for employment or academic decisions affecting such individual;
2. Unwelcome sexual advances, requests for sexual favors or other verbal or physical conduct of a sexual nature which has the purpose or effect of substantially interfering with an individual's work or academic performance or creating an intimidating, hostile, abusive or offensive work or academic environment. Examples of sexual harassment include, but are not limited to:
 - Demeaning and/or derogatory harassment toward one's gender;
 - Demeaning behavior, staring, pinching, touching and other physical contact, or blocking the movements of another person;

- Unwelcome sexual comments, innuendoes, jokes, abusive personal remarks, etc.;
- Sexually explicit displays or distribution of pictures, materials, or objects in the work area;
- Unwelcome amorous advances or propositions, physical conduct, obscene gestures;
- Obscene letters, phone calls, e-mails, or unwelcome words or comments with sexual or other discriminatory meanings;
- Unwelcome requests for sexual favors or repeated social contact; or
- Sexual assault or other unwelcome sexual contact.

For additional information, see The College's Sexual Misconduct Policy. The College's Title IX Coordinator is responsible for administering the Sexual Misconduct Policy and educating all students and personnel with respect thereto.

OTHER PROTECTED CLASS HARASSMENT

Any member of the College community who believes they or some other member of the College community is a victim of bias or harassment by any member of the Board of Trustees, administrator, member of the staff or faculty, employee, student, volunteer, non-College of Idaho employee or any other person in connection with the College shall promptly report the matter.

If a student believes they or some other member of the student community has been the victim of harassment by another student, the student should [report it online](#) (anonymously or non-anonymously) directly to The College's Bias Assessment & Response Team (BART) or to BART via email at bart@collegeofidaho.edu. For more information regarding filing a formal complaint, see the General Student Conduct Procedures in the College's Student Handbook.

In all other cases, including instances in which the complaint involves conduct by a student who also is employed by the College and relates to that student's conduct as an employee, the individual should report it to their immediate supervisor and/or the Department of Human Resources, and/or [report it online](#) (anonymously or non-anonymously) directly to The College's Bias Assessment & Response Team (BART) or to BART via email at bart@collegeofidaho.edu.

Every member of the Board of Trustees, administrator, member of the staff or faculty, employee, or student is covered by and subject to the provisions of this policy. This policy also applies to visitors, campus guests, tourists, vendors, contractors, repair people, sales people or clients.

If an investigation is initiated and conducted by or upon direction of the Department of Human Resources, the process and information will remain confidential to the extent reasonably possible and will be disclosed only on a need-to-know basis. If warranted by its investigation and based on the seriousness or repetitiveness of the offense, the Department of Human Resources will recommend appropriate discipline, sanctions or other action be taken in response to the report or complaint of harassment. If the subject of the recommended discipline or sanctions is a faculty member, the Department of Human Resources will make a recommendation to the Provost/Dean of the Faculty (unless the Provost/Dean of the Faculty is the subject of the report or complaint, in which case the recommendation will be made to the President). For reports or complaints against non-faculty members, the recommendation by the Department of Human Resources will be made to the President (unless the President is the subject of the report or complaint, in which case the recommendation will be made to the Chairman of the Board of Trustees).

Retaliation against any person who opposes harassment, complains of harassment, provides information related to a complaint of harassment or participates in an investigation of a complaint of harassment is strictly prohibited. Accordingly, individuals found to have engaged in acts of retaliation shall be subject to disciplinary action in accordance with this policy.

All volunteers, temporary, regular, part-time, full-time and adjunct employees will be required to sign an acknowledgment that they have received, will read and understand this policy.

For all students, the Department of Student Affairs, and for personnel and any other person in connection with the College, the Department of Human Resources is responsible for administering this Harassment Prevention Policy and educating the relevant constituents about the policy.

ACKNOWLEDGED & AGREED

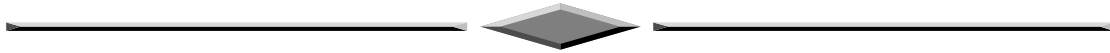
By signing below, you are acknowledging and agreeing that you have read and understood the Harassment Prevention Policy, including the Sexual Misconduct Policy incorporated by reference, and that you will abide by all policies and procedures contained therein.

PRINT NAME: _____

DATE: _____

CERTIFICATION

I HAVE RECEIVED A COPY OF THE STUDENT EMPLOYMENT STANDARDS OF THE COLLEGE OF IDAHO AND UNDERSTAND I AM RESPONSIBLE FOR READING AND COMPLYING WITH GUIDELINES CONTAINED THEREIN. I ALSO UNDERSTAND THAT STUDENT EMPLOYEES ARE PART-TIME, TEMPORARY EMPLOYEES AT THE COLLEGE OF IDAHO.



I WILL ABIDE BY THE TERMS OF THE ABOVE STATEMENTS.

First and Last Name (Typed or Printed)

Date



THE COLLEGE *of* IDAHO

STUDENT EMPLOYMENT STANDARDS 2025-2026

OVERVIEW

Students at The College of Idaho may be hired for temporary, part-time employment, based on qualifications, experience, and need-based financial aid awards.

The College of Idaho has four (4) different types of student employment:

- Federal/Idaho Work Study (FWS or IWS) is a financially need-based award for students that met the FASFA requirements and is awarded by the Student Financial Aid Service Department.
- Institutional Work Study (also referred to as The College Work-Study Program (CWP)) is awarded by the Student Financial Aid Department typically to Davis Scholars.
- Student Wage Positions (SWP) refers to positions that are paid by The College's departmental budgets. Such positions are **not** awarded by the Student Financial Aid Service Department.
- Grant-Funded Positions (GFP) refers to positions that are funded by grants, donations or other award/scholarship funding. Such positions are **not** awarded by the Student Financial Aid Service Department.

Employment opportunities will be posted on the campus job board, [Handshake](#), which allows students an opportunity to create a professional profile, as well as view and apply for jobs.

It is important to note that many posted employment opportunities require submission of a resume and cover letter and completion of an interview.

POLICIES & PROCEDURES

Students are allowed employment in only one (1) FWS/IWS/CWP position at a given time. However, a student employee may hold a FWS/IWS/CWP position and a SWP or a GFP position simultaneously or multiple SWP or GFP positions simultaneously. There is one exception under which a student may hold two (2) FWS/IWS/CWP positions simultaneously – in the instance that the first FWS/IWS/CWP position will not provide the student with sufficient hours to subsume the student's entire FWS/IWS/CWP award, which must be acknowledged by the supervisor of the first FWS/IWS/CWP position and must be verified by Human Resources before the student is approved to take on a second FWS/IWS/CWP position.

PAY

If a position qualifies as both a FWS/IWS/CWP position and a SWP position, and if a student who secures such a position is eligible for FWS/IWS/CWP funding, the position will be deemed a FWS/IWS/CWP position. Once the student exhausts their award for the year, the student must be immediately terminated from the FWS/IWS/CWP program. The relevant department is responsible for 100% of earnings above and beyond the FWS/IWS/CWP yearly award maximum. The department supervisor has the option to rehire the student in an SWP position that is 100% departmentally funded, or cease employing the student all together.

All student employment pay rates for FWS/IWS/CWP/SWP students will be paid based on the pay scale chart below and will be equalized across positions (rather than based on the student's year in college). The vast majority of student employment will be compensated at the \$10/hour rate. Positions that (i) require specific expertise/knowledge/skill; (ii) require students to lead/supervise other students; and/or (iii) require manual labor will be paid at a higher rate. Placement of positions in the appropriate wage tier are determined by Human Resources, not the hiring supervisor. The only exception to the below pay rates/process is with respect to GFPs, the compensation for which are dictated by the terms of the grant/donation/award and will be paid hourly.

STUDENT EMPLOYMENT PAY SCALE				
PAY LEVEL	1	2	3	4
WAGE/HOUR	\$10.00	\$10.50	\$11.00	\$11.50

HOURS

Per College policy, FWS guidelines and DHS regulations, student employees may not work more than **20 hours per week total** when classes are in session – this includes a combination of all FWS/IWS/CWP/SWP/GFP positions. Scheduled hours are determined by department budgets, financial award amounts, and FWS and DHS guidelines. During scheduled school breaks, which for The College includes its fall break, winter break, spring break and summer break, students are permitted to work a maximum of 40 hours per week. However, students in positions funded by FWS/IWS may NOT work on a College holiday and may NOT work during any College closures (including inclement weather days).

REMOTE, EVENING & WEEKEND WORK

During the academic year, all four (4) employment types are eligible for student employment opportunities that allow for remote work as long as the job tasks can be performed remotely, and there is documented supervision. Similarly, all four (4) employment types are eligible for student employment opportunities that allow for work in the evenings and on the weekends so long as there is documented supervision.

START & END DATES

With the exception of incoming freshman students, students working in FWS/IWS/CWP positions may begin working the first day of classes. If a student has been awarded FWS/IWS/CWP for the spring semester only, the student may begin working on the first day of class for the spring semester and may not work in a FWS/IWS/CWP position during the winter break.

For incoming freshman students, pursuant to The College's YOTE Work Program survey, which describes entry-level FWS/IWS/CWP positions, students may be matched with a student employment position. Incoming freshman working in FWS/IWS/CWP positions may not begin working until the specified date communicated by Human Resources, and must participate in a scheduled orientation prior to beginning their position.

SWP and GFP positions may begin at any time throughout the academic and calendar year; however, it is recommended that such positions align with the academic calendar.

EMPLOYMENT PAPERWORK & REQUIREMENTS

Upon securing a student employment position, students must review, complete and return to HR (email screenshaw@collegeofidaho.edu) the following documents:

- The College's Student Employment Standards Certification (page 10)

- The College’s Employment Packet
 - I-9 Employment Acceptable Documents Form (with appropriate **original and unexpired** identification, see [Lists of Acceptable Documents](#)) (requires an in-person meeting with HR)
 - W-4 Tax Withholding Forms (Federal and Idaho)
 - C of I Confidentiality Agreement
 - FERPA Policy
 - Harassment Prevention Policy
 - Student Employment Acknowledgment

Additionally, in order to work on-campus or off-campus, all students must have a social security number (SSN). As such, if a student does not have a SSN, the student must contact HR (screshaw@collegeofidaho.edu) as soon as the student secures a position to obtain an official employment letter and instructions for completing the [SSN Application](#) and participate in the required in-person meeting with the U.S. Social Security Administration.

Employees residing outside of the United States that have not previously worked for The College of Idaho will not be eligible for employment. However, if students have worked for The College of Idaho in the last calendar year and are residing remotely, such students are eligible to work. However, such students **MUST** have a banking institution in the United States and have direct deposit set up in Self Service prior to the 12th of the month in which they begin working.

All employment processes for new hire or returning employees must be fully completed with the Human Resources Office prior to the employees first day of work.

The Human Resources Office, which is located on the 2nd floor of Sterry Hall in #203, requires employees to make an [appointment](#). For questions, please contact screshaw@collegeofidaho.edu.

EMPLOYMENT STANDARDS & INFORMATION

OBLIGATIONS & RESPONSIBILITIES

ATTENDANCE

Regular attendance is required for all College employees. Employees are expected to report to work on time. If, for any reason, an employee is unable to report for work at their scheduled time, they are expected to notify their supervisor as far in advance as possible so that arrangements can be made to cover their responsibilities. *Excessive absenteeism could be grounds for dismissal.*

TRAINING

Training sessions may, from time to time be provided by The College or the supervisor to promote quality service to our students, faculty, staff and the community. If training is required to perform a position, the student employee ***will be required*** to attend (virtually or in person). Employees will be paid for all required training.

DRESS CODE

Employees must adhere to the dress code established by the supervisor for the department. Employees are expected to maintain appropriate standards of grooming, personal hygiene and dress.

CONDUCT

Employees are expected to conduct themselves in a professional and ethical manner at all times. Employees are not to engage in behavior that would be detrimental to The College's interests and/or reputation.

Employees may have access to information about The College of Idaho, staff, faculty and students which is strictly confidential. This information must not be revealed to anyone not specifically authorized by The College to have it. Failure to protect confidential information may be subject to formal disciplinary action, up to and including dismissal.

HARASSMENT

Unlawful harassment based on sex, race, color, age, religion, disability, national origin, veteran status, sexual orientation, gender identity, or any other basis protected by law will not be tolerated.

Any member of the college community who believes he, she or some other member of the college community is a victim of harassment by any member of the Board of

Trustees, administrator, member of the staff or faculty, employee, student, volunteer, non-College of Idaho employee or any other person in connection with The College shall promptly report the matter to the attention of his/her immediate supervisor, the Department of Human Resources, Vice President of Student Affairs or Provost/Dean of the Faculty. In every case, the Department of Human Resources should be notified of the report to ensure a thorough and prompt investigation, if appropriate. However, the campus disciplinary system applies for investigation and resolution of complaints of harassment made against a student, unless the complaint involves conduct by a student who also is employed by the college and relates to that student's conduct as an employee. If a student believes he or she or some other member of the student community has been the victim of harassment by another student, a complaint should be made as outlined in the campus disciplinary system.

BREAK PERIODS

Employees shall take one 20-minute break for each consecutive four (4) hours of working time. The break should occur near the midpoint of the four-hour period.

Employees shall be allowed a meal period of at least 30 minutes after five (5) consecutive hours of work. Meal period is not considered compensated working time.

LEAVES

Employees are **not** eligible for vacation, sick leave, or payment thereof.

TIMESHEETS

It is required that all student employees keep accurate records of the hours worked in their student employment position. This ensures that student employees receive full credit for the work completed and that their pay is correctly computed. As such, **timesheets must be filled out DAILY and submitted weekly.** Timesheets are located in [Self Service](#), under Employee, Time Entry. All timesheets must be submitted to supervisors on or before the **20th of each month**, with exceptions in November, December, and May when employees will be required to submit timesheets earlier.

All employees are responsible for the accuracy, completeness, and timely submission of their timesheets. Not completing or not accurately reporting hours worked on one's timesheets – whether underreporting or overreporting one's hours – is illegal and could be grounds for termination.

Be mindful of the monthly email reminder sent by the Payroll Accountant notifying employees and supervisors of when timesheets are due. ***If you do not complete, or submit your timesheet within the designated timeframe, payment will be delayed.***

PAYMENT & TAXES

PAYDAYS

The College of Idaho pays its employees on a monthly basis the last business day (M-F) of each month, with the exception of earlier paydays in December and June. Compensation includes all wages for all hours worked from the 24th of the previous month through the 23rd of the current month. Students are FICA exempt. Federal and State taxes are withheld per the information provided by the employee on the W-4 forms.

DIRECT DEPOSIT

The College of Idaho encourages all of its employees to use direct deposit as the method of payment for their employment; however, for employees, including students, who are residing outside of the United States, direct deposit is mandatory.

Student employees may set up their own direct deposit through the [Self Service](#) application. Banking information set up prior to the 12th of the month will be deposited into the account the last business day of that month and thereafter. Students will need to review their direct deposit at the beginning of each academic year to ensure their banking information is still accurate.

TAXES

The money student employees earn from FWS/IWS, CWP, SWP and GFP positions is generally subject to federal and state income tax, but typically exempt from FICA taxes (provided the student employee is enrolled full time and complies with the required hours per week for student employment). The amount of student employee's tax liability will depend on the student employee's personal tax bracket.

TAX DOCUMENTS

Student employees may elect to receive their end of the year tax documents electronically. To do so, student employees will need to access the [Self Service](#) application, find the Tax Information module, and click the Consent button. In addition, student employees will be able to access their archived documents from previous years.

BENEFITS & NATURE OF EMPLOYMENT

INSURANCE

[Student health insurance](#) information is available to all students attending The College of Idaho.

WORK ACCIDENTS

All work-related injuries or illnesses arising from an accident that occurred while working, must be reported to the supervisor and Campus Safety immediately by the individual employee and the witness(es), regardless of whether or not medical treatment is necessary.

OTHER FRINGE BENEFITS

Student employees are considered temporary employees of The College and therefore are not entitled to the fringe benefits that may from time to time be provided to other regular employees.

TERMINATION

Employment is “at will”, meaning that either the employee or The College may terminate the employment relationship at any time with or without notice or cause. Upon separation from service employees must return all assigned College property, and when applicable submit a timesheet with the final hours worked.

ADDENDUM A

Employment Guidelines for F-1 Visa Students

**The information below is intended as a guide and is in no way conclusive. Please contact The College's Primary Designated School Official for the most up-to-date employment guidelines for F-1 Visa students.*

1. Am I allowed to work in the U.S.?

In order to maintain valid F-1 status, a student can only work in the U.S. if authorized to do so by either the Primary Designated School Official (PDSO) and/or the Department of Homeland Security (DHS).

On-Campus Employment. A student in F-1 status does not need any special permission or authorization to work on campus.

Off-Campus Employment. A student in F-1 status is not permitted to work off-campus without receiving PRIOR authorization from the PDSO and/or DHS. There are three types of authorization permitting work off-campus:

- a. Internships under Curricular Practical Training (CPT).
- b. Work in a field related to your degree under post-completion Optional Practical Training (OPT), which is described as “*temporary employment for practical training directly related to the student’s major area of study.*”
- c. Work authorized under “Economic Hardship,” which is granted to a student with documented proof of an unforeseen hardship situation that prevents the student from meeting their financial obligations (e.g., school fees, medical bills, etc.). Approval though is not guaranteed.

Each of the above requires the student to be currently maintaining valid F-1 status. A student who is out of status is **not** eligible for employment.

2. I have been offered an on-campus job. What do I need to do in order to start working?

To work in the U.S., you need to have a Social Security Number (SSN). SSNs are free; however, you need to be in valid F-1 status to be eligible for a SSN. You may **not** begin working without first obtaining a SSN. As such, you should complete the requisite paperwork immediately after being offered the job. Please consult the Human Resources Office to complete the SSN process.

3. How many hours can I work?

A student in F-1 status is limited to working no more than 20 hours per week when school is in session. Forty (40) hours is the limit to the number of hours during scheduled school breaks, which for The College includes its fall break, winter break, spring break and summer break. Scheduled hours are determined by department budgets and DHS guidelines.

4. I have been offered an internship off-campus. What do I need to do to get work authorization?

The regulations state that a student may participate in a “curricular practical training program” that is “an integral part of an established curriculum” and “directly related to the student’s major area of study.” To work in an off-campus internship, a student must complete the Internship Application process and be approved for CPT by The College’s PDSO. Please note that in order for an internship to qualify for CPT authorization, you need to earn academic credit from the internship.

Also, as with #2 above, you will need to ensure you have a SSN before you can begin your internship.

5. I am not going home during the summer. Can I work off-campus?

Please see #1. Working off-campus without authorization is a violation of your F-1 status and could result in deportation.

6. I am not going home during the summer. Can I work on-campus?

Students who are maintaining valid F-1 status and are registered for the subsequent academic term may work on-campus during the summer or during any scheduled school break – if there are positions available. There is no restriction on the type work; however, forty (40) hours per week is the limit The College allows. Scheduled hours are determined by the hiring department budgets.

7. I just graduated. Can I work on-campus or off-campus during the summer after graduation before I return home?

After graduation, a student who has just completed their studies is no longer eligible to work on-campus. If however an F-1 student applies and is approved for OPT, the student is permitted to work in the U.S. post-graduation.

8. What happens if I work without proper authorization?

Working without authorization is a violation of your student status. Failure to maintain your status is a ground for removal from the United States (deportation) under INA § 237(a)(1)(C)(i).

9. I am still not clear about employment regulations for students in F-1 status; whom should I talk to?

For questions about employment regulations, please consult The College’s PDSO or the Human Resources Office.