



**Policy: Resident Assistant Service During Breaks**

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Financial Affairs Department  
Payroll Policies and Procedures

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These are the procedures for Residence Life to utilize in issuing Resident Assistant's earnings and meal allowance for extra duty during Fall and Spring breaks. It is Villanova University's policy that wages are not to be paid in any manner other than through the Payroll Office with appropriate taxes withheld.

**Procedure for Reporting Earnings:**

1. Individuals that are not currently employed by Villanova University will need to complete new hire paperwork at the Office of Financial Assistance. (W-4, I-9, Student Referral forms)
2. Wages must be submitted via the Supplemental Payment Authorization Form. This form is available from the Payroll Office or on-line at [www.payroll.villanova.edu](http://www.payroll.villanova.edu).
3. Upon receipt of all necessary information in the Payroll Office, payment will be issued to the student employee in the next scheduled student payroll process.

**Procedure for Issuing Meal Allowance:**

1. Whenever possible, it is desirable to have the student employees dine in one of the on-campus facilities with Residence Life receiving a bill from Dining Services. Meals provided on-campus for the benefit of the University are not taxable. The key here is that the University must benefit in having the employee remain on-campus during their meal break and the Department must *only* pay for the exact cost of the meal in order for the meal to be exempt from taxable earnings.
2. For those occasions when the Campus Dining Halls are not open, thus requiring the employee to leave campus during meal breaks, petty cash should be used to issue a meal allowance to the student employee. This meal allowance is taxable and must be reported to the Payroll Office.
3. In the case of the cash meal allowance, a complete list of the employee's name, employee ID number and total meal allowance issued must be provided to the Payroll Office attached to the Supplemental Payment Authorization Form. Any sort of organized spread sheet will suffice.
4. All required applicable taxes for the meal allowance will be withheld from the wage payment when issued to the employee.

**Payroll Office Procedures**

1. Residence Life will submit Supplemental Payment Authorization Form with Time Sheets and Meal Allowances attached.
2. Payroll will process SPA wages utilizing appropriate earn codes.
3. Payroll will process meal allowances utilizing the earn code SMA (Student Meal Allowance). This will add the meal allowance to all tax applicable gross and withhold tax.
4. The Meal Allowance earn code must only be used in conjunction with a normal wage earn code.

Please contact the Payroll Office if you have any questions regarding these procedures.