

Environmental Policy and Management

A non-thesis Master's Degree in Science.

Student Handbook

Table of Contents

I. Introduction	3
II. Curriculum	3
III. Advising	5
IV. Program Benchmarks	7
V. Finances	7
VI. General Graduate Student Policies	9
VIII. Additional Useful Information	9
A. Making the most of opportunity	9
B. The UC Davis Labyrinth	10
C. Mentoring Guidelines	11
D. Five Handy Rules.	12
E. Academic Integrity	12
F. Office Space	13
G. Graduate Student Health Insurance Program	13
H. Tax Policies Affecting Graduate Students	13

I. Introduction

Welcome to the Graduate Group in Environmental Policy and Management and the University of California at Davis. We are excited to welcome you as the inaugural class to this program. This handbook is a written record of the materials we will be covering during the orientation, a guidebook for the rules that will govern the granting of your degree, and a handy reference for things you should know about the program, the campus and the city of Davis. Please keep a copy of this handy as a reference. Also, if you can't find the information here, and you need to know, then someone else probably does as well. Do not hesitate to ask questions or point out gaps in the information we provide.

II. Curriculum

1. **Analysis of Environmental Policy I, II, III. ENV 200 A, B, C.** (4 units each).
2. **Environmental Law. ENV 201** (3 units).
3. **Environmental Administration and Management. ENV 202** (4 units).
4. **Policy Clinic. ENV 203:** (4 units each).
5. **Professional Development Seminar ENV 297** (3 quarters – 1 unit each).
6. **Practicum. ENV 296.** (6 units).
7. **Quantitative Elective** (3 units).
8. **General Environmental Science Elective** (3 units).

Students are responsible for registering for program courses. The UC Davis calendar, which includes dates to enroll in classes, is found here: <https://grad.ucdavis.edu/current-students/academic-dates>. All required courses must be taken on a grade basis (not S/U). The curriculum is designed to allow students to complete the degree either in (1) 2 academic years (6 quarters), or (2) an accelerated 12 month period (4 quarters). A practice-oriented, mentored capstone practicum is required for graduation (6 units). Students following the 12 month plan must enroll for their practicum units during Summer Session II and pay for any associated fees. If students follow the two year prescribed plan, they will be expected to participate in the Professional Development Seminar (ENV 297) in both years, bringing their unit total to a minimum of 45 units. The accelerated 12 month plan requires a minimum of 42 units. Students will likely take additional electives beyond the minimum units required.

The program requires one elective in quantitative analysis and one general elective course. Quantitative analysis can include statistics for non-statistics majors (e.g., STA 100, Applied Statistics for Biological Sciences); approaches to quantitative analysis (e.g., ANT 298, Statistical Rethinking); or non-statistical quantitative methods (e.g., ABT 181N, Concepts and Methods in GIS). A more complete list of recommended quantitative (and other) elective courses will be provided in a separate document. Selection from this pre-approved list does not require further approval. Selection of other classes to fulfil the elective requirement requires program approval.

Required electives should serve to build on a core area of expertise of the student's choosing (e.g., water policy, conservation of biodiversity). Students will be assigned a faculty advisor and will meet with this advisor during fall quarter, where electives will be discussed. Additional electives are at student discretion. Electives allow students to develop a topical focus or specific policy competence for their program, related to their career interests and their practicum area.

Students are expected to register for 12 units in each quarter (full-time students). Graduate discussion seminars (e.g., ECL 290), the Professional Development Seminar (ENV297) may be used to fill units beyond the core coursework and are graded on an S/U basis. All other classes are graded.

The general expected calendar for coursework completion:

Year 1		
Fall	Winter	Spring
Analysis I (4) ENV 200A	Analysis II (4) ENV 200B	Analysis III (4) ENV 200C
Quantitative Analysis or Elective (3)	Environmental Law (3) ENV 201	Quantitative Analysis or Elective (3)
Professional Development Seminar (1) 297	Professional Development Seminar (1) 297	Professional Development Seminar (1) 297
Elective opportunities	Elective opportunities	Elective opportunities

Year 2		
Fall	Winter	Spring
Env. Admin. & Mgnt (4) ENV 202	Policy Clinic (4) ENV 203	Policy Clinic (4) ENV 203
Practicum (2 units)	Practicum (2 units)	Practicum (2 units)
Professional Development Seminar (1) 297	Professional Development Seminar (1) 297	Professional Development Seminar (1) 297
Elective opportunities	Elective opportunities	Elective opportunities

Accelerated option

Fall	Winter	Spring	Summer and/or Fall
Analysis I (4) ENV 200A	Analysis II (4) ENV 200B	Analysis III (4) ENV 200C	ENV 296 Practicum(6)
Environmental Law (3) ENV 201	Policy Clinic (4) ENV 203	Policy Clinic (4) ENV 203	
Env. Admin. & Mgmt (4) ENV 202	Quantitative Analysis or Elective (3)	Quantitative Analysis or Elective (3)	
Professional Development Seminar (1) 297	Professional Development Seminar (1) 297	Professional Development Seminar (1) 297	

III. Advising

Students will be advised by (a) the program staff (graduate group chair and program academic coordinator), (b) the student's Faculty Advisor, and (c) the Comprehensive Exam Committee (CEC). The faculty graduate group chair and the program academic coordinator will be principally responsible for interviewing and evaluating incoming students with respect to their professional aspirations. The program coordinator will discuss with the student their quantitative needs to recommend an elective course in quantitative methods. The CEC will be principally responsible for evaluating students on clinic and practicum work. As such this committee will be responsible to sign off on project proposals for all practicum and clinic projects. Finally, the program coordinator will be responsible for career counseling throughout the program.

A. Graduate Coordinator (Staff Advisor). The single individual with whom you may most frequently interact is the Grad Coordinator. The Grad Coordinator is responsible for helping you with nearly all of the logistical issues associated with being a graduate student. The Grad Advisor is the keeper of all forms that dictate your progress toward your degree. This includes forms for advancing to candidacy, petitions to graduate, petitions for financial support, and petitions for exceptions to policies. They can also help you figure out how to register, how to get student health care, how students go about finding housing, etc. All formal forms must be signed by the Graduate Advisor and often by Graduate Studies. All forms

must first be submitted initially by you to the Grad Coordinator who will obtain the required signatures(s). Forms may be obtained from the UC Davis Graduate Studies website, the EPM website, or from the Grad Coordinator.

B. Graduate Advisor. The Graduate Advisor serves as the program's representative to the Office of Graduate Studies. As such, all forms and petitions pertaining to your graduate career are signed by the Graduate Advisor. The Graduate Advisor is, by definition, the Graduate Group Chair (M. Springborn). Program advisors (see below) help provide advice, but are not authorized to sign forms that benchmark your progress toward your degree (e.g., advancement to candidacy).

C. Program Faculty Advisors. You will be assigned a program Faculty Advisor to help you develop professional objectives and design a program to help you achieve your professional goals. You will meet with this person periodically during the year in order to discuss progress toward your objectives.

D. Major Professor. A major professor is assigned in programs with a thesis or dissertation requirement. Because EPM has no such requirement, you will not have a major professor, per se, but rather a Faculty Advisor. You are encouraged to establish working relationships with faculty, and in some cases a close working relationship may resemble that of a major professor.

IV. Program Benchmarks

A. Advancement to candidacy. All students should file their application to advance to candidacy once they have (1) completed 21 units of study, and (2) their Faculty Advisor has approved drafts of their Professional Development Plan and Practicum Proposal for consideration by the CEC. This typically takes place during Spring quarter of year 1.

B. Comprehensive exam. The comprehensive exam is conducted as a consequence of fulfilling all program requirements. Students are required to obtain a grade of B or above in all required courses, including the Policy Clinics. Finally, the exam combines an evaluation of four written reports, including the student's (1) Professional Development Plan, (2) Practicum Proposal, (3) Policy Clinic project report, and (4) Practicum report. If any component of these materials is less than satisfactory, the student is asked to also have an oral exam that can include elements of basic understanding of the principles of the curricular material, or an evaluation of the student's written products (e.g., the professional development plan). Specifically, the committee determines if they agree that the student has learned the necessary tools with which to succeed in their professional development plan. Students who do not pass this exam can be (a) asked to engage in individual study to fulfill deficiencies in knowledge or (b) retake specific classes. Students are then required to retake the exam. Failure also triggers an explanation from program course instructors regarding student performance in the curricular requirements of the program. A second failure results in a recommendation to the Dean of Graduate Studies that the student be disqualified from the program.

C. Coursework completion. As described above, students are expected to complete the curriculum within a maximum of 2 academic years. Recognizing that life does not always proceed smoothly, UC Davis has a Planned Education Leave Program (PELP) as well as programs for students in absentia and under a filing fee status. The program coordinator can outline these programs to individuals who find program completion under the aforementioned schedule becomes untenable.

D. Graduation. Successful completion and evaluation of all coursework and components of the CEC will result in recommendation for graduation. UCD holds a graduate ceremony for graduate students once per year at the conclusion of spring quarter in June. Students enrolled in the 12-month option are eligible to walk in the graduation ceremony prior to completing their coursework as long as they have successfully Advanced to Candidacy (see requirements above).

V. Finances

A. Fees and Tuition. Students are expected to pay for their own fees, tuition and support. Estimated tuition and fees can be found here: <https://financialaid.ucdavis.edu/graduate/gradstudies/cost>.

B. Fellowships. (1) EPM fellowships: The Office of Graduate Studies returns a small fraction of student fees to EPM for general student support. These monies will be targeted toward exceptional students. Students are automatically considered for EPM fellowships in the UCD application process and students are notified of any award before initiating the program. (2) University-wide fellowships: Students are encouraged and responsible to take the initiative to investigate and apply for fellowships for which they are eligible. A variety of University Fellowships (highly competitive) are available for graduate study. For university-wide fellowships, visit <https://grad.ucdavis.edu/financial-support/internal-fellowships>. Continuing students should apply for university fellowships by December 1 during the first year in the program. There are three main forms that should be completed by all U.S. Citizens, permanent residents, and immigrants in order to be considered for these fellowships:

- Fellowship application form - required for all fellowships
- Supplementary Fellowship Application Form - Work-Study, and others
- FAFSA - Work-Study, and many other financial aid-based support. <http://www.fafsa.ed.gov/>

C. Establishing Residency. Current non-residents for purposes of tuition and fees may file a Petition for Classification to Resident (PCR) to be re-evaluated for California residency. The filing period opens for the fall 2017 term on June 1st. Students may access the Online Petition for Classification via the Office of the University Registrar website. Students are responsible for familiarizing themselves with the Filing Period Dates, Instructions for the Petition, the Residence Requirements and for submitting their Petition by the published deadline. The residency requirements may be viewed on the Office of the University Registrar's website. The deadline to submit PCR's is the first day of instruction, for the fall 2017 Quarter, September 27, 2017 for all students.

Further information on the topic can be found here: <http://www.ucop.edu/general-counsel/files/ed-affairs/10-things-grad.pdf>. Note that the only University personnel authorized to discuss residence requirements or a student's residence status is a Residence Deputy. If you have any questions about this topic, you can reach a Residence Deputy here: residence deputy@ucdavis.edu.

D. Campus Employment. All students with a GPA of 3.0 or greater are eligible to work on campus.

Campus jobs come in a variety of forms. Graduate students are generally eligible to work up to 49% time. There are two primary forms of normal employment for graduate students on campus. Graduate Student Researchers (GSR's) are positions awarded from externally funded research projects. These positions are hired by units that manage the research funds and hiring decisions are at the discretion of the research grant principal investigator. GSR's are generally expected to work 10 (25%) or 20 (49%) hours / week during the academic year. Students may work full time (40 hours / week) during summer months. Employment at 25% or greater entitles students to a fee remission that covers all in state fees and NRT, if applicable, for each quarter that the student is employed.

Teaching Assistantships (TA's) and Readers are offered to graduate students and are generally hired at 25% or 50% time for quarters. These positions are made by departments teaching larger undergraduate courses where TA's are required. Typically, departments issue a call in spring of each year to fill positions for the following academic year. Each quarter, however, some vacancies arise. All Teaching Assistants must enroll in a minimum of twelve units. All students who are receiving a TA must be enrolled for 12 units (full time students). A TA of 25 or 50% carry partial fee remission. The instructor of the course has input on the selection of students to hold these positions. If you are interested in being a teaching assistant (TA) during your time at UCD it is a good idea to attend the TA training in September: <http://cee.ucdavis.edu/tao/>. International students are required to demonstrate oral English proficiency in order to receive a TA position. The Graduate Coordinator can assist international students in determining if they must demonstrate this proficiency, and how to do that.

E. Work-Study. Graduate Student Researcher (GSR) support may be partially subsidized by a Federally funded Work-Study award. This program is open to U.S. Citizens and Permanent Residents and is based on financial need (as demonstrated via the FAFSA form). Work-Study allotments are awarded campus wide and applications are submitted through the Graduate Coordinator to UC Davis Graduate Studies. A Work-Study award can substantially reduce the cost of employment for faculty, and hence students with these awards are in a good position to find GSR employment.

VI. General Graduate Student Policies

A. Academic Residence Requirements. Master's students are required to be registered as full-time students for a minimum of three academic quarters.

B. Full-time status. Graduate students in EPM are expected to be full time students. The Office of Graduate Studies considers 12 units to be the minimum academic workload of a full-time student. Units beyond the required classes shown in the coursework calendar can be registered in electives.

C. Grading. Required coursework must be taken for a grade, and not for a Satisfactory/Unsatisfactory (S/U) mark. Independent research units (e.g., the Practicum, ENV 296), seminars (ENV297 and other graduate reading seminars (e.g., ECL 290) are taken for S/U grading. Optional electives outside the student's area of study and at the undergraduate level may be taken under the S/U option. Students are required to obtain a grade of B or above in all required courses.

VIII. Additional Useful Information

A. Making the most of opportunity

The preceding sections describe what you are required to do to complete the program. Your advisor will help you decide what courses will be required and when you should take them. Acting as a professional scientist entails being able to discuss general topics in ecology with your colleagues and being up to date on recent advances in your field. Below are five things that are not required of you, but seem like good time investments in professional development.

1. *Attending seminars can be of immense value.* UC Davis offers a variety of seminars through different graduate programs and departments. Get these seminar schedules, pay attention to them, and go to at least three seminars a week. Make sure that these represent a variety of topics and do not simply go to seminars in your research area. Below is a list of some weekly seminars that may be of interest.

- Ecology and Evolution Seminar Series (ECL 296, Thursdays, 4:10 pm)
- Population Biology Seminar (Tuesdays, 4:10 pm)
- Animal Behavior: Fridays at 12:50 in 1150 Hart Hall
- Department of Anthropology: alternate Mondays, 4:10, 273 SS&H
- Civil and Environmental Engineering
- Ag. and Resource Economics: <https://are.ucdavis.edu/department/seminars/>

2. *Make yourself aware of special events.* UC Davis is regularly hosting special events that may be of interest. For example, there will be a one day symposium on assisted migration of species as a climate change mitigation strategy in fall of 2017. Register and attend some of these. Symposia are great places to both learn and meet professional contacts. This is an excellent opportunity to develop contacts. Please pay attention to information from the graduate coordinator informing you of such opportunities.

3. *Look beyond the Ivory Tower.* There are a variety of professional and training opportunities through short courses, symposia and on-line courses available that may be incredibly useful in your professional development. Although the program strives to make you aware of these opportunities, taking control of your graduate education is an essential part of your success.

4. *Using all the resources available to you.* The Office of Graduate Studies and the Internship and Career Center (<http://icc.ucdavis.edu/>) provide a wealth of opportunity for professional advancement training. Take advantage of these.

5. *Professional development and career planning.* We strongly encourage you to take advantage of materials from <https://www.imaginephd.com>, a “Career Exploration and Planning Tool”. This resource was developed by UC Davis and other institutions for PhD students but much of the content applies at the master’s level too. The site allows students to:

- A. Take assessments to gain a better understanding of your career-related skills, interests, and values.
- B. Specify self-defined goals and map out next steps for career and professional development.
- C. Access resources for exploring careers paths
- D. Find helpful tip sheets:
 1. Informal interviewing: How to talk to people in your field and build your professional network.
 2. Tips & Strategies for Evaluating Job Offers: From the University of Maryland University Career Center

3. Tips for Writing a Cover Letter
4. Interviewing Tips: From the Office of Career Development in University of Illinois at Urbana-Champaign Graduate College
5. The Art of Negotiating: From the University of Maryland University Career Center
6. Tips for Writing a Resumé
7. Tips and Strategies for Using LinkedIn: From Michigan State University PhD Career Services
8. Building Your Professional Community

Creating an Elevator Pitch for Yourself

B. The UC Davis Labyrinth

Every university has peculiar structures. Below is a glossary that helps to identify a suite of institutions that define the environment in which EPM resides.

Graduate Group. A graduate group is distinct from a graduate program in that it is not departmentally centered. The core faculty for the EPM program, for example come from seven departments spread across five colleges. A graduate group is a formally established, degree granting entity sanctioned by the Graduate Studies unit of UC Davis. UC Davis takes pride in training a large number of graduates in graduate groups that span multiple departments. We see this as an innovative way to break down silos in scholarship and provide interdisciplinary training. Fostering interdisciplinary science is one of several positive attributes of a graduate group. A lack of co-location is one of the few downsides. The faculty with whom you will interact are physically located in at least 5 different buildings.

Office of Graduate Studies (OGS). OGS oversees all graduate education on campus. The main offices are located on the second floor of Mrak Hall. Graduate Studies, among other things, hosts a variety of professional development trainings and seminars. You are advised to keep an eye out for these and take full advantage of them while you are pursuing your degree in EPM.

John Muir Institute of the Environment (JMIE). JMIE is an organized research unit of the campus. It is not housed in any single college or department. The director is Ben Houlton. JMIE is comprised of many sub-units, include the Tahoe Environmental Research Center (TERC, G. Schladow, director), The Center for Watershed Sciences (J. Lund, director), The Center for Health and Environment (K. Pinkerton, director), OneClimate (B. Houlton, director), and The UC Natural Reserves of the UC Davis campus (J. Wingfield, director). The EPM is a function of the JMIE. JMIE is housed in numerous locations, but the main office is in The Barn.

The College of Agricultural and Environmental Sciences (CA&ES). All academic programs require a lead academic dean. For EPM the lead academic dean is the Dean of CA&ES. The CA&ES is the largest college of Agriculture and Environmental Sciences in the country and carries significant resources to help students in professional development.

Department of Environmental Science and Policy (DESP). The DESP is a department within the College of Agriculture and Environmental Sciences (CAES). Numerically, more professors in EPM come from this department than any other. This department is housed in Wickson Hall. Key faculty members: G. Arnold, J. Largier (EPM advisor) M. Lubell (EPM advisor), F. Moore, J. Sanchirico (EPM advisor), M. Schwartz (EPM Advisor), M. Springborn (EPM program chair)

Wildlife, Fish and Conservation Biology (WFCB). WFCB is also in (CA&ES), is located in Academic Surge and core faculty members for EPM are E. Post.

Department of Anthropology. Anthropology is in the College of Letters and Sciences, is located in Young Hall, and key EPM professors include D. Caillaud.

Environmental Engineering (EE). EE is in the College of Engineering, located in Ghausi Hall and key professors include J. Lund (Advisor) and G. Schladow.

C. Mentoring Guidelines (Adapted from UC Davis Graduate Council)

UC Davis faculty recognize that the mentoring of graduate students by faculty is an integral part of the graduate experience. Faculty mentoring is broader than advising a student to fulfill coursework requirements and is distinct from formal instruction in a given discipline. Mentoring encompasses more than serving as a role model. Faculty and graduate students must realize that many of the mentoring "functions" defined below may be performed by any faculty. An important corollary to this recognition is that faculty members must realize that much of their interaction with all students has an important mentoring component. Graduate students also have responsibilities to insure successful mentoring and these are also indicated below.

Faculty have a responsibility to mentor graduate students. Mentoring has been defined as:

Guiding students through degree requirements, scholarly work and professional development. This means:

1. Providing a clear map of program requirements from the beginning; making clear the nature of the coursework requirements and qualifying exam; and defining a timeline for their completion.
2. Providing clear guidelines for starting and finishing dissertation or thesis work, including encouraging the timely initiation of project, internship and networking activities.
3. Evaluating clearly the strengths and weaknesses of the student's projects.
4. Encouraging an open exchange of ideas, including pursuit of the student's ideas.
5. Checking regularly on progress.
6. Critiquing written work.
7. Providing and discussing clear criteria for authorship of collaborative scholarship.
8. Being aware of student's needs and providing assistance in obtaining required resources. For example, serve as the student's advocate for necessary desk and/or laboratory space.
9. Providing guidance and serving as a role model for upholding the highest ethical standards.
10. Treating students respectfully.
11. Encouraging and critiquing oral and written presentations.
12. Encouraging participation in professional meetings and conferences.
13. Facilitating interactions with other scholars, on campus and in the wider professional community.
14. Assisting with applications for internships and professional development opportunities.
15. Being the student's advocate in academic and professional communities.
16. Providing career guidance, specifically assistance in preparation of CV and job interviews, and writing letters of recommendation in a timely manner.
17. Recognizing and giving value to the idea that there are a variety of career options available to students and accepting that a student's reasoned choice of career options is worthy of support.

As partners in the mentoring relationship, graduate students have responsibilities. As mentees, students should:

1. Be aware of their own mentoring needs and how they change through their graduate tenure.

Graduate students should discuss mentoring needs with their mentors.

2. Recognize that one faculty member may not be able to satisfy all of a student's mentoring needs. Seek assistance from multiple individuals/organizations to fulfill the mentoring roles described above.
3. Recognize that their mentoring needs must respect their mentor's other responsibilities and time commitments.
4. Maintain and seek regular communication with their mentors, especially their Major Professor.

D. Five Handy Rules.

1. It is your responsibility to register for the required courses (section II), the required number of full time student credits, and to meet program requirements in a timely fashion. Please attend to this responsibility.
2. It is your responsibility to think critically about your professional goals and work within those parameters to make the most of professional opportunities.
3. It is the program's responsibility to offer courses in a timely fashion (section II).
4. It is the program's responsibility to provide you mentoring and guidance on both coursework and professional development. (See section V).
5. It is a joint responsibility to make sure that you are ready to enter the professional world by the time you finish your degree. This requires teamwork to make sure that your experiences are leading toward your professional objectives.

E. Academic Integrity

Scholarship is concerned with developing students' scholarly and professional capabilities and their respect for the work of others. Undisclosed collaborations, un-cited use of other's work, plagiarism, and other forms of academic dishonesty corrode development of professional and scholarly skills and demonstrate lack of respect for the works of others. Appropriately, faculty, students, the EPM program administration, and the UC Davis campus treat any such behavior with grave seriousness. Such cases are referred to Student Judicial Affairs (<http://sja.ucdavis.edu/index.htm>).

F. Office Space

Students will be provided desk space. We remind you that these are professional working spaces. Courtesy is required. Please do not engage in loud behavior, be respectful of the needs of others to get work done. Campus policies on dogs on campus are in flux, however, programmatic space will be shared space in which dogs will not be allowed.

G. Graduate Student Health Insurance Program (GSHIP)

GSHIP fees are covered for any quarter in which you hold a fellowship, graduate student research position or teaching assistantship of 25% or greater. If you are on PELP or Filing Fee you should make arrangements to continue your health insurance coverage with the Student Health Center. Information regarding the Cowell Student Health Center can be found: <http://shcs.ucdavis.edu>. If you have outside health coverage you have the option to waive the student health insurance.

Graduate Student Leaves including for Maternity and Family; Child Care Support Regularly-enrolled UC Davis graduate students are eligible for paid maternity leave, family leave, some other kinds of leave, and monetary assistance for child care is available regardless of financial need. Please see this

site for details: <https://grad.ucdavis.edu/current-students/employment/leave-accommodation>.

H. Tax Policies Affecting Graduate Students

There are commonly misunderstandings regarding the taxability of income garnered as a graduate student. We are not tax consultants, and it would be a violation of federal law to provide tax advice. However, the IRS has some handy guidance.

Fellowships: Refer to Internal Revenue Service Publication 520. Fellowships and scholarships are taxable, except for the amount paid for tuition, required fees, books and course-related expenses. The university will neither withhold taxes nor reports such payments to the IRS or State Franchise Tax Board for U.S. citizens and permanent residents. Individuals are required to report this income themselves and to make arrangements with the federal and state tax services to make estimated quarterly tax payments on fellowship income. Information on tax reporting is available in the Government Documents section of the University library.

International students receiving fellowships are paid through the payroll system; awards are reported to the Internal Revenue (IRS) and State Franchise Tax Board, and taxes are withheld, as prescribed by the home country tax treaty and the IRS tax code. Individual circumstances will vary.

Nonresidents of California receiving stipends of \$1,000 or more per month are paid through Payroll. California taxes must be withheld. The University will report to both federal and state tax services.

Social Security (FICA) and Medicare: Services performed by a student in the employment of a college or university are exempt from FICA taxes while the student is enrolled and regularly attending classes at the school. Internal Revenue Service interpretation stipulates that a student employee will be exempted from FICA taxes only if the student's course of study is substantial and the services performed are incidental to the course of study. Thus, a course work test AND an employment test must be satisfied for a student to achieve exempt status.

As outlined in Directive No. 95-038, during the academic year graduate students who are appointed at 50% or less, and are enrolled in a minimum of six units, for each pay period will be exempt from DCP (FICA) and Medicare withholding. While the IRS interprets that graduate students enrolled and approved for advancement to doctoral candidacy are not subject to a units requirement during the academic year, this does not take into consideration that University of California policy requires students advanced to candidacy to maintain minimum enrollment status (12units) to be eligible for an academic appointment. Students on Filing Fee do not meet the registered/enrolled student test, and are therefore non-exempt. Students must meet both the appointment percent and minimum unit test. If not, they will be required to contribute 7.5% of their total earnings to the Defined Contribution Plan, and 1.45% to Medicare.

Additional Tax Information: The Internal Revenue Service has publications that are particularly relevant to students. For example, Publication 4: Student Guide to Federal Income Tax; Publication 520: Scholarships and Fellowships. Also see:

https://www.irs.gov/publications/p970/ch01.html#en_US_2016_publink1000177987