## Student Waiver and Stipend Certification

Fair Labor Standards Act (FLSA) and Internal Revenue Code (IRC)

Application and Purpose:
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Each department/office must keep all written documentation required under these standards for a minimum of four years. In addition, WSU's Internal Audit department may review departments for compliance with FLSA and IRC.

## Fair Labor Standards Act

Our courts require that a review of the totality of the circumstances show that a student is receiving an educational experience and are not being employed under FLSA. The Department of Labor recommends the factors listed below be met.

- 1. The experience is for the benefit of the student;
- 2. Even if the arrangement is not in a traditional classroom setting, but is instead in operational areas of the University, the training should have a correlation to what is being taught in the educational environment:
- 3. The student does not displace regular employees, but works under close supervision of existing staff;
- 4. The University derives no immediate advantage from the activities of the student; and on occasion its

- 3. The student should work under close supervision of a mentor or existing staff to accomplish their educational objectives.
- 4. Student's set hours should be few and/or irregular such that it would be less likely that the student could be displacing a regular employee. It is recommended that any student adhering to a regular weekly schedule only participate 12 hours or fewer per week. Special circumstance may dictate otherwise, but if hours exceed 12, the educational components must be made clear.
- 5. The department/office should review the student's educational experience each semester. If a student continues in the educational experience there should be additional or more significant learning that takes place in subsequent semesters.

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I have considered the FLSA factors and certify that any student receiving an activity waiver and/or stipend within my area is receiving an educational experience and should not be considered an employee under FLSA		
Print Name	Signature	
 Department	 Date	

## Internal Revenue Code

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