

Vacation studentships, bursaries and internships: confirmed processes

Context

A wide range of studentships, bursaries and internships are awarded across the University each summer. These range from studentships and bursaries funded by external organisations such as the Research Councils, Wellcome Trust and various smaller charities through to University-funded opportunities for students. From April 2019, the Research Councils and Wellcome Trust introduced a requirement for students in receipt of funding to be paid via payroll with an hourly rate no lower than the minimum wage.

Confirmed processes from 2022

There is an exemption available from HM Revenue and Customs that states that scholarships, bursaries and similar payments made to individuals who are receiving full-time instruction at a University are exempted from income tax, as long as payments made are deemed to be reasonable. In such cases relevant expenses covered by the scholarship, bursary etc can be paid via accounts payable.

This exemption does not apply to payments made to any individuals for periods spent working for the University during vacations on activities not directly related to their studies. In this regard work includes any supervised activity at the University, including shadowing, where there is an expectation that the individual will receive payment, including expenses, in return for the duties undertaken. In such circumstance's payments will be potentially be liable to tax and national insurance deductions.

The following processes will apply for all roles where the activities can be described as 'work' and must therefore be administered and paid via the CAG service:

- Managers will need to submit a Candidate Request Form (CRF) at least three weeks prior to the work commencing, and the workers must be registered and issued a contract and timesheet before they can start work.
- Workers will be paid monthly in arrears (i.e. on 26th of the month following the month worked) via Payroll and will accrue holiday at a rate of 12.07% of the total hours worked each month.
- Accrued holiday pay will be paid automatically alongside payment for the hours worked each month following submission of an authorised timesheet by the last working day of the month in which the work is completed.

Annex A outlines the process for recruiting a student worker via the CAG service.

All roles must be paid an hourly rate for the work they complete and must be paid at the National Living Wage if the duration is eight weeks or less. Roles longer than eight weeks must be paid at the Living Wage Foundation rate (Real Living Wage). For 2022 the National Living Wage rate is £9.50 per hour and the Living Wage Foundation rate is £9.90 per hour. Students will also receive holiday pay at 12.07% of the total hours worked each month and there may also be other on-costs for NI contributions; this should be factored into costings when deciding the hours/duration of roles (see Annex B for an example of costings against the current National Living Wage). The University is committed to paying the Living Wage Foundation rate, which is currently £9.90 per hour but we have agreement that these roles can be paid at the lower National Living Wage provided their duration is **eight weeks or less**.

The Campus Internships scheme continues to be administered via HR and paid via Payroll and applies to roles with a minim duration of 12 weeks. For further details on the campus internship scheme, please visit the web page here:

<https://www.bristol.ac.uk/media-library/sites/hr/documents/policy/campus-internships/Campus-Internships-Scheme-Feb-2019.pdf>.

Annex A: Recruiting a student for summer work via the CAG service

Recruiting workers via the CAG service

Recruiting a single student or small numbers of students (less than 10) – Individual form	Recruiting multiple students (more than 10) – Batch form
<p>The recruiting manager will submit a Candidate Request Form (CAG CRF) to tss-cag@bristol.ac.uk requesting the work and student(s) required to complete it. Please add 'Vacation Internship' somewhere in the subject line of the email.</p> <p>It is important that the form is completed in full before submission; incomplete forms will be returned, and this will cause delays to the registration process.</p>	<p>The recruiting manager will submit a Candidate Request Form (CAG CRF) to tss-cag@bristol.ac.uk for the group of students, along with an excel spreadsheet detailing the individuals and their contact details. Please add 'Vacation Internship' somewhere in the subject line of the email.</p> <p>It is important that the form is completed in full before submission; incomplete forms will be returned, and this will cause delays to the registration process.</p>
<p>If your budget code has a prefix of U, C, D, E or L please include evidence of approval from your budget holder, Finance and HR Business Partners as part of your candidate request.</p> <p>If email evidence of approvals is not provided and you CC your approvers when submitting your request please note that we must allow 48 hours before accepting your request.</p> <p>For budget codes with a prefix of A, G, H, R and S we will only need approval from the budget holder to proceed.</p>	<p>If your budget code has a prefix of U, C, D, E or L please include evidence of approval from your budget holder, Finance and HR Business Partners as part of your candidate request.</p> <p>If email evidence of approvals is not provided and you CC your approvers when submitting your request please note that we must allow 48 hours before accepting your request.</p> <p>For budget codes with a prefix of A, G, H, R and S we will only need approval from the budget holder to proceed.</p>
<p>Once the form and relevant approval is received, the CAG team will contact the student(s) to register them. Students must attend for registration via online checks, either manual checks with their original Right to Work documents (UK/IRE) or via the Home Office Online RTW Checking Service (EU/EEA/visa holders). It is not possible to continue with registration until compliance checks have been completed. <u>It is not possible to use student registration documents in lieu of these checks, as they do not satisfy the legal requirement for compliance checks.</u></p> <p>Students who are already registered with the CAG service and hold a valid RTW document will not be asked to resubmit their RTW documents.</p>	<p>Once the form and relevant approval is received, the CAG team will contact the student(s) to register them. Students must attend for registration via online checks, either manual checks with their original Right to Work documents (UK/IRE) or via the Home Office Online RTW Checking Service (EU/EEA/visa holders). It is not possible to continue with registration until compliance checks have been completed. <u>It is not possible to use student registration documents in lieu of these checks, as they do not satisfy the legal requirement for compliance checks.</u></p> <p>Students who are already registered with the CAG service and hold a valid RTW document will not be asked to resubmit their RTW documents.</p>
<p>Students will be asked to complete a Staff Record Form and to sign a contract for the role. Their registration cannot be completed until these have been received.</p>	<p>Students will be asked to complete a Staff Record Form and to sign a contract for the role. Their registration cannot be completed until these have been received.</p>

<p>Once the TSS has all the required documents from the student (RTW/compliance documents, Staff Record Form and signed contract), the team will set up a resource and position record in MyERP where managers will be able to submit timesheets at the end of each month.</p> <p><u>Student workers must not start work until they have returned their signed contract; this is an indication that all legal checks have been completed and that the individual can be paid for work completed.</u></p>	<p>Once the TSS has all the required documents from the student (RTW/compliance documents, Staff Record Form and signed contract), the team will set up a resource and position record in MyERP where managers will be able to submit timesheets at the end of each month.</p> <p><u>Student workers must not start work until they have returned their signed contract; this is an indication that all legal checks have been completed and that the individual can be paid for work completed.</u></p>
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Paying workers via the CAG service

Paying UK/EU/Settled etc workers	Paying Tier 4/Student visa holders
<p>We have transitioned to a new system for timesheet submission this year, meaning that hours for timesheets will now be entered and submitted by recruiting managers/proxy approvers and processed through MyERP.</p> <p>Managers/approvers will need to enter and submit hours for assignments on MyERP by 5pm, on the last working day of the month to ensure payment for the following month.</p> <p>Submitted timesheets will then workflow to the TSS for processing. Full guidance on completing this process is available on the TSS website and you can view video guidance here: https://uob.sharepoint.com/sites/myerp/SitePages/cag-casual-academics-and-guests.aspx</p> <p>Late timesheets cannot be processed for payments, so the workers would then have to wait for the following month's payroll run for payment.</p>	<p>We have transitioned to a new system for timesheet submission this year, meaning that hours for timesheets will now be entered and submitted by recruiting managers/proxy approvers and processed through MyERP.</p> <p>Managers/approvers will need to enter and submit hours for assignments on MyERP by 5pm, on the last working day of the month to ensure payment for the following month.</p> <p>Workers with a Tier 4/Student visa will need to complete a weekly log which once saved, will automatically pull the hours through to populate their row on your timesheet. Please ensure these hours are correct. If you need to amend the hours, please add a comment in the notes box.</p> <p>Submitted timesheets will then workflow to the TSS for processing. Full guidance on completing this process is available on the TSS website and you can view video guidance here: https://uob.sharepoint.com/sites/myerp/SitePages/cag-casual-academics-and-guests.aspx</p> <p>Late timesheets cannot be processed for payments, so the workers would then have to wait for the following month's payroll run for payment.</p>
<p>Holiday is accrued at 12.07% of the total hours worked and this is paid automatically each month alongside payment for the hours worked. These costs, along with any relevant on-costs, will be deducted from the budget code supplied each month.</p>	<p>Holiday is accrued at 12.07% of the total hours worked and this is paid automatically each month alongside payment for the hours worked. These costs, along with any relevant on-costs, will be deducted from the budget code supplied each month.</p>

Further information on the payroll process is available on the TSS website, and guidance on completing and submitting timesheets is available [here](#).

Annex B: Example costings for summer work via the CAG service

Hourly rate	£9.50	£9.50	£9.50	£9.50	£9.50
Hours worked	35	30	25	22	20
Weekly amount	£332.50	£285.00	£237.50	£209.00	£190.00
12.07% holiday pay	£40.13	£34.40	£28.67	£25.23	£22.93
Gross Amount to Student*	£372.63	£319.40	£266.17	£234.23	£212.93
Amount after Er NI tax free total £190	£182.63	£129.40	£76.17	£44.23	£22.93
Employer's NI @13.8%	£25.20	£17.86	£10.51	£6.10	£3.16
Total Charged to Budget**	£397.84	£337.26	£276.68	£240.33	£216.10
Cost per hour including charges	£11.37	£11.24	£11.07	£10.92	£10.80

*The student may have deductions for income tax/NI from this gross amount and will be paid a net amount after any deductions.

**This is not the amount that the student will receive, it is the estimated weekly cost charged to the budget for the worker

Current HMRC rates and thresholds can be found [here](#).