



Guidance on	Student Note Takers
Related Policy:	Personnel Policies for Staff Members 30 (Compensation)
Effective Date:	4/21/2020

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Student Note Takers

I. GUIDELINE SUMMARY

These systemwide guidelines clarify the two options available for the treatment of student note takers providing services for disability resource programs.

II. DEFINITIONS

Non-Exempt Employee: An employee who, based on duties performed and manner of compensation, is subject to all Fair Labor Standards (FLSA) provisions.

Volunteer: An individual who performs hours of service for a public agency for civic, charitable, or humanitarian reasons, without promise, expectation or receipt of compensation for services rendered.

III. GUIDELINE TEXT

If student note takers are paid either wages or a cash payment by the University, the amount must be treated as taxable income, subject to all applicable tax withholding.

The following two options are available for the treatment of student note takers providing services for disability resource programs.

1. Treatment of student note takers as non-exempt employees

The position should be classified as part of the Student Assistant series and paid at least the prevailing local minimum wage. Positions may be eligible for Federal Work-Study if a student meets eligibility requirements and funds are available.

2. Treatment of student note takers as volunteers

The Department of Labor Wage and Hour Division defines “volunteer” in the public employment context to mean an “individual who performs hours of service for a public agency for civic, charitable, or humanitarian reasons, without promise, expectation or receipt of compensation for services rendered.”

Locations may use either option. However, in order to be treated as a volunteer, a student note taker cannot be employed by the University to perform the same type of services as the volunteer duties.

Volunteer note takers may not receive any promise of compensation for their services; however they may receive a nominal cash payment for their services and to cover their out-of-pocket expenses. Such payments cannot substitute for compensation or be tied to productivity. Nominal cash payments must be processed through payroll; student note takers who receive the nominal cash payments should be classified as *Std* *Volunteer*, title code 9920, which has been created specifically for this use.

Locations may also provide non-cash forms of appreciation at the end of the volunteer period. Such forms of recognition may include, but are not limited to:

- a letter of reference;
- course credit;
- credit for community service;
- an end of term appreciation party; or
- a recognition award or gift.

If considering whether to provide a recognition award or gift to a volunteer note taker, campuses should refer to [Business and Finance Bulletin G-41, Employee Non-Cash Awards and Other Gifts](#). A recognition award or gift should not be considered a substitute for compensation.

IV. COMPLIANCE/RESPONSIBILITIES

Not applicable.

V. PROCEDURES

Not applicable.

VI. RELATED INFORMATION

- [Business and Finance Bulletin G-41, Employee Non-Cash Awards and Other Gifts \(Referenced in Section III.2 of this guideline\)](#)
- [Personnel Polices for Staff Members 30 \(Compensation\)](#)

VII. FREQUENTLY ASKED QUESTIONS

1. Are payments to student note takers working for a note taking service through Associated Students or another organization subject to tax withholding?

Yes, if a student note taker is working through Associated Students or another organization to take notes, and is paid either wages or a cash payment by the University, the amount must be treated as taxable income subject to all applicable tax withholding.

2. Can a student note taker be employed by a note taking service through Associated Students or another organization and still volunteer to take notes?

No, in order to be treated as a volunteer, a student note taker cannot be employed by the University to perform the same type of services as the volunteer duties.

3. The guidelines state that volunteer note takers “may receive a nominal cash payment for their services.” What is considered a nominal cash payment?

The Department of Labor defines a nominal cash payment as a payment that does not exceed 20 percent of what an employee would typically earn to perform the same tasks.

4. Can I pay a volunteer a nominal cash payment through accounts payable?

No, a volunteer paid a cash payment by the University must be paid through payroll, as those amounts must be treated as taxable income subject to all applicable tax withholding.

5. What is the DOS payment code that should be used to pay a volunteer a nominal cash payment for their services?

Locations should use their non-retirement eligible by-agreement payment DOS code (ordinarily this code will be BYA or BYN).

VIII. REVISION HISTORY

Guideline changes effective as of **April 21, 2020**:

- Updated web and document links and typographical amendments.
- Reformatted into the standard University of California guidelines template.

As a result of the issuance of these guidelines, the following document is rescinded as of the effective date of these guidelines and are no longer applicable:

- *Guidelines for Student Note Takers*, dated February 2, 2015