



Key Messages for Graduate Students

Shared Services - HR Services

Graduate Student Assistantship (GSA) Appointments

December 2022

General Information - Employment with the University

Graduate students are provided opportunities to acquire practical teaching and research experience in the classroom or lab while offsetting the costs of education. These are typically offered in the form of Graduate Teaching Assistantships (GTA), Graduate Teaching Assistantships - Principal Instructor (GTA-PI) Graduate Research Assistantships (GRA) and Graduate Research Assistantship Fellowship (GRAF).

- Graduate students are governed by the [Graduate Student Assistantship Collective Agreement](#).
- When Graduate students are appointed as GRA, GTA or GTA-PI (Principal Instructor) they receive an award and salary which makes up their total earnings. By virtue of receiving a salary they are considered as Employees and the earnings are subject to taxation and union dues.
- Assistantships can be offered as one term or multiple terms over the academic year, however some do continue through the summer months. Part-time assistantships also are available.
- Some Graduate students may only be offered a fellowship referred to as Graduate Research Assistantship Fellowships (GRAFs). These are funds provided to a student to pursue their education and training, as it relates to their own thesis or directed research project. When students receive a GRAF appointment it is not considered an employment relationship.
- All Graduate student appointments are processed through Shared Services - Payroll Services on a semi-monthly payroll cycle. All staff receive funds through direct deposit to their bank account or if banking information is not on file a cheque is mailed out. Graduate students are also issued a T4 or T4A Tax slip in February of each year to report earnings received as GTA, GTA-PI, GRA or GRAF.
- Additional information on student employment can be found on [Graduate Student Assistantship \(GSA\) Collective Agreement Information Sheet for Graduate Students](#)



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What are Payroll Deadlines & Tuition Deadlines and How do they apply to me?

Payroll Deadlines	Tuition Deadlines
<ul style="list-style-type: none"> ● Dates which indicate when information on an appointment must be submitted to Shared Services to process and when a student can expect to receive pay ● Dates are also used to submit tuition remission forms ● Pay date when money is deposited into the bank account or a cheque is issued if there is no banking information on file. Cheques are mailed and take at least 3-5 business days to arrive. <p>For additional information: Pay Schedules Subscribe to Pay, Time Off and Holidays calendar</p>	<ul style="list-style-type: none"> ● Dates which a student must pay their tuition fee for the academic term and applicable penalties for late payments ● Always check your Official Fee Assessments in real time on Bear Tracks <ul style="list-style-type: none"> ○ Non payment of full tuition fees by the deadline will result in automatic payroll deductions of outstanding tuition. <p>For additional information: Tuition and Fees Faculty of Graduate Studies and Research Tuition Payments Deadlines and Penalties University of Alberta</p>

What is the Tuition deduction process?

- The University's payroll system will automatically deduct outstanding tuition and fees from the paycheques of any graduate student holding GTA, GRA or GRAF appointments. These are in addition to the regular statutory deductions of Income Tax, Canada Pension Plan (CPP) and Employment Insurance (EI) where applicable. For more information, visit [Payroll Deductions](#).
- Payroll deductions are mandatory; you may not opt out.
- Students will receive notifications from Student Receivables regarding any outstanding tuition balance. Students are requested to check their tuition financial account in BearTracks and confirm payroll deductions are applied to the outstanding tuition balance. At the end of the term, students are responsible for paying any outstanding tuition balance for the current term.
- The automated deductions process is set up to deduct 1/6 of the outstanding fee amount, but not more than 80% of your total salary/paycheques issued over the course



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of the term. Any increases or decreases in fees are split evenly across the remaining number of deductions.

- Tuition deductions begin on the second paycheque of each term.

Example:

- ❖ \$1800 Winter tuition outstanding as of February 1 (tuition deadline date)
- ❖ Payroll deductions will occur semi-monthly for February, March and April (Equal to six deductions of \$300 per pay cheque)
- ❖ For 2023 - 1st deduction will be applied on February 10 from monies earned from January 16 to January 31.

- When GTA/GRA/GRAF appointments are delayed or have not been processed it increases the subsequent deduction amount as it is spread over less pay periods for the term.
- If tuition payment is not submitted on time or after payroll is confirmed, you may receive a reduced paycheque with deductions applied on your pay.
- Any excess funds sitting in the students tuition account can be requested to be refunded to the student via e-Transfer. Refunds typically take 4 weeks to process.

Understanding your Paycheque

Graduate Students can access and download their paycheque on BearTracks. The [My Paycheque guide](#) provides instructions on how to find it and how to read your paycheque.

Difference between Award and Salary

A graduate student may receive many different types of payments that can be classified as awards, scholarships, bursaries or earnings (salary).

	Award/ Scholarship/Fellowship	Salary
Definition	<p>Amount paid to student who are working towards a degree to enable them to continue their education</p> <p>Does not represent payment for work performed</p> <p>May be acquired through competition or</p>	<p>Compensation paid for the performance of set activities or work on pre-arranged terms such as specific hours, work days and hourly rate</p>



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	awarded primarily based on outstanding academic merit or excellence in a specific subject or group of subjects.	
Type of Activities	Gathering data or conducting lab experiments for own studies and research project	Supervision of laboratories, marking laboratory reports, assisting in classroom instruction, assisting the employment supervisor in analysis of results and preparation of journal articles, papers or other publications etc
Tax treatment	Not subject to taxation as receiving this type funding enables the student to advance their academic goals Is reported on a T4A tax slip	Subject to income tax and other statutory deductions such as CPP and EI. There are expected outcomes for the tasks performed Is reported on a T4 tax slip

Setting up Direct Deposit or Updating Bank Information

- The University of Alberta requires all individuals receiving payment in the form of salary, stipends, graduate scholarships, fellowships or awards to be enrolled in direct deposit so payments can be directly sent to their bank account.
- For new students, the Employee tab in Bear Tracks will appear after an appointment has been entered in PeopleSoft. Students can log into Bear Tracks and [set up direct deposit or to update existing banking information](#), or,
- Students can also submit banking information to the Staff Service Centre
 - click on [Staff Service Centre Portal](#)
 - log in using CCID
 - click on submit a general inquiry
 - complete the form
 - attach the banking information ([direct deposit form](#))
- If banking information is not provided or entered in Bear Tracks, Shared Services - Payroll Services will issue a cheque and mail it to the local address in Bear Tracks.



Payment Delays, Why they might happen and What to Do.

- A number of factors may impact or delay a graduate students payment
 - Late appointment information
 - Missing information
 - Delays in collecting and validating study permit and Social Insurance Number
 - Supervisor or student has not signed the appointment letter
- Always check with the graduate advisor or coordinator for questions related to your GSA appointment.

Performance Increments and How do they Apply

- Performance increments are applicable based on the assistantship (GTA, GTA-PI, GRA) performance of the student in the previous year.
- In order to be eligible for an increase the student has to have had a satisfactory performance
- The appointment in the subsequent terms needs to be in the same category (e.g., GTA or GTA-PI) and in the same department
- The 5% increase if eligible is applied to their salary component of pay
- The graduate assistantship supervisor can also recommend less than 5% or no increment if the performance was not satisfactory

Frequently Asked Questions

Can a GSA also work as a casual employee under the NASA agreement or hold an ATS contract under the AASUA agreement. Is there a limit to how many appointments a Graduate Student can hold.

- Several factors such a type of work performed have to be considered when accepting or offering other non GSA appointments to a graduate student. Students should be encouraged to consult with their department graduate coordinator, academic supervisor and FGSR regarding how the multiple appointments may affect their academic progress and program completion.



Am I eligible to apply and receive Awards/Scholarships in addition to my Graduate Assistantship appointment?

- A graduate student may receive funding from various sources in the form of scholarships or awards. All these funds are processed through payroll and direct deposited to the students bank account.
- Scholarships and awards may be external, from within University Alberta such as Faculty Graduate Studies and Research (FGSR), or the department/faculty where the student is enrolled.
- A student may also receive a tuition remission which are funds applied towards the student's tuition fee balance. For more information: [:Scholarships and Awards | Faculty of Graduate Studies and Research](#)
- The Graduate Students Association offers four types of funding such as child care grants, emergency bursaries, etc on a first come first served basis to support students during their degree programs. These are processed through Payroll in Shared Services and deposited to the students bank account. If the student does not have the banking information a cheque is issued and mailed to the address in campus solutions.

Why and when is a Social Insurance Number (SIN) required?

- A SIN is required to ensure Graduate student payments are reported to Canada Revenue Agency and to issue tax slips (T4 and T4A) at the end of the calendar year for tax filing purposes.
- How can a student submit their SIN number:
 - Students must provide a photocopy of their card/letter directly to the Graduate Programs Administrator in person or by mail.
 - Students can call the staff service centre at 780 492-8000 and provide their SIN over the phone
 - Students can also access bear tracks and enter their SIN under View Personal details and selecting Social Insurance Number
- Returning UofA students who have held prior employment don't need to re-submit their SIN.
- International Students need to provide a copy of their Study Permit and SIN when accepting a new GTA or GRA appointment.

Why am I asked to provide a copy of my Study Permit?



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- Before accepting employment, it's important to note the conditions for work listed on the study permit. While most international students are allowed to work up to 40 hours on or off campus there may be conditions or exceptions associated with a study permit.
- International Graduate students must have a valid study permit and be registered full time to be eligible to hold an GTA, GTA-PI, GRA or GRAF appointment.
- Any student admitted to a program of study or who will be enrolled at the University of Alberta for six (6) months or longer is required to apply for a study permit. This includes degree-seeking students, ESL and visiting/exchange students. For more information, visit the [Study Permit](#) page.
- If a student is looking to extend their study permit, visit the [Study Permit Extension](#) page.

How do I access my Tax Slips (T4 or T4A)?

- Students with GTA or GRA appointments will see their earnings reported on a T4 tax slips and the GRAF or scholarships on a T4A slip. Both tax slips must be added up to report total income when filing taxes
- [Tax slips are available](#) for all active employees and Graduate Students who have received taxable earnings or benefits in the taxation year being reported.
- 2022 tax slips will be available by February 28, 2023.
- Graduate students may be issued additional T4A slips by the Registrar's Office. These can be accessed online under the Financials tab in [Bear Tracks](#). See the [Canadian Tax Forms and Receipts](#) page for more information.
- [Learn more about what is reported on your tax slips.](#)

Questions? Contact the [Staff Service Centre](#)