

# URSF Program

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FEBRUARY 2021

# Compliance

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U.S. Federal Government (through the Department of Labor) defines who is an employee

As an employer, the University must meet minimum wage requirements and comply with labor, employment and tax laws consistent with where the employee is working

# Concerns

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Desire for all students, regardless of their country of citizenship or the country in which they are pursuing the work, to be able to do research

Hourly timekeeping is cumbersome for faculty and students

# URSF

## Current and **New** Categories

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Internship → **Internship**

**Research**



**Mentored Research**

**Supervised Research**

# Internships

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Student working at **external organization**, with **supervisor from that organization**

No employment relationship between the student and the University

Since student is not a University employee, no hourly timekeeping required

Stipend for living expenses provided by UR

Because there is no employment relationship between the student and the University, there is no issue related to employment taxation in other states or countries

- The stipend may have income tax implications for the students, depending on their specific situation

NO CHANGE FROM PRIOR YEARS

# Research Categories

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**Mentored research** designates those projects where a student, or a team of students, partner on a faculty member's research/creative agenda and involves research where students are trained and equipped to think and work independently (in labs, for example) but with close mentoring, oversight, and reporting throughout with a view to potential publishing with faculty.

**Supervised research** designates those projects where faculty partner with a student, or a team of students, on the student's research/creative interest and involves independent student-initiated line of research (even if inspired by a suggestion or line of thought in class with a professor) with guidance from the professor who has no personal publication aspiration for that work (at least in the short term).

# Mentored Research

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Student is participating in faculty mentored research as a **member of the faculty member's research team OR doing research that is assigned by the faculty member** in support of research that the faculty member will produce/publish

UR is employer and faculty mentor is supervisor

Student is hourly employee

Because there is an employment relationship, UR is responsible for managing appropriate taxation in other states in the U.S. and abroad

Students classified as mentored researchers will have no change from prior years

# Supervised Research

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Student pursuing a research project **of their own design**

Advised by faculty mentor at UR

Not an employee of UR – no timekeeping required

Stipend for living expenses provided by UR

Because there is no employment relationship, there is no issue related to employment taxation in other states or countries

Students classified as supervised researchers will receive stipend rather than hourly timekeeping



# Research Categories Considerations

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## MENTORED RESEARCH

Research is for project the faculty member designed

Research product would have faculty member as author or co-author

Research is directed by faculty member

Student may participate in one or more aspects of the project but will not be responsible for it beginning to end

## SUPERVISED RESEARCH

Project is student-designed

Project is independent of faculty mentor's research, though may be closely related topic

Research is **advised** by faculty mentor

Student completes all aspects of the project (evidence gathering, background research, analysis, writing)

Research product would have student author only

Who designed project?

Who owns product?

# Research Examples

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## MENTORED RESEARCH

- Student collaborating with faculty on research by examining documents faculty member has identified in archives pertaining to faculty member's study of voting rights
- Student collaborating with faculty member by analyzing labor statistics from faculty member's data set in response to research question faculty member has designed
- Student serves on research team to pursue research question faculty member has designed (e.g., student doing data analysis, measurement, evidence-gathering associated with larger project, participating in field-station work)

## SUPERVISED RESEARCH

- Student pursuing archival research on voting rights for project student has designed on voting rights
- Student utilizes data set that faculty member has assembled in order to ask and answer a research question that the student has designed
- Student designs own research project from area in which the faculty member does research and utilizes sources independent from faculty research

# Research Examples, continued

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Work – especially with more senior students – may have aspects of both Mentored and Supervised Research that will be assessed on a case by case basis to determine the appropriate designation.

For instance, a project from a rising senior that:

- is student-designed
- is advised by a faculty member
- has the student completing all aspects of research (but possibly not within one summer's timeline)
- would have a faculty member as a co-author

Projects such as this -- with aspects of both supervised and mentored research -- are likely to be classified by Department of Labor rules as **mentored research**, especially if the end product would have a faculty member as co-author.

# International Compliance

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When UR is the employer (i.e., mentored research), UR is responsible for following all labor and taxation laws of the country in which the work will take place

These compliance obligations differ by country

Some considerations:

- Countries have different rules to determine when residency has occurred (e.g., some are day 1, others allow for weeks or months of work in the country before residency established and compliance rules pertain)
- Compliance rules can include required vacation time, minimum wage, medical insurance, registration by the University as an employer, and taxation (among others)
- Students who are permanent residents of the country in which they are doing the work for UR may be subject to different rules than non-resident students doing work in that same country

University of Richmond has 1 FTE who performs international tax compliance in addition to other duties

# International Research

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Summer	Research Students	International Researchers	Researchers Abroad	Home Country Researchers	US Citizen Researchers Abroad
2020	169	41	41	41	0
2019	260	34	17	3	13
2018	267	47	17	3	14

# International Issues

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## MENTORED RESEARCH

University is employer

There may be compliance or taxation issues specific to the locality, especially if the student is a permanent resident of the country in which research is taking place

**Work with International Taxation Office on case-specific analysis for each student**

## SUPERVISED RESEARCH OR INTERNSHIPS

No employment relationship

Student can use stipend for internship or research in any part of the world

# Transition Process for Summer 21

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No change to internship process

Controller's Office to develop decision tree/checklist to determine whether research is mentored or supervised

As part of URC review, URC designates applications as mentored or supervised based on checklist

- Director of URSF program works with RSB/Jepson on research designations

Collaboration between Controller and URC Chair following designations to refine checklist/decision tree and identify lingering questions

**Mentored research occurring outside U.S. work with International Taxation Office on case-specific analysis for each student**

# New Process for Summer 22 and Beyond

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No change to internship process

Summer research applicants designate mentored or supervised using decision tree/checklist

- Program managers to confer as needed with Controller's Office on designation questions
- All mentored research planned abroad forwarded to Controller's Office following application deadline

Supervised research thoroughly vetted and approved by existing URC or RSB/Jepson processes

*Possible Change for URC Consideration: First-time students applying to be mentored researchers do not require URC review so long as faculty mentor recommends them*

- *Application would still be required*
- *All first-time researchers are paid centrally*

**Mentored research occurring outside U.S. work with International Taxation Office on case specific analysis for each student**