

**SOUTH DAKOTA BOARD OF REGENTS**

**Full Board**

**AGENDA ITEM: 19**

**DATE: April 1-2, 2015**

\*\*\*\*\*

**SUBJECT: Revisions to Board Policy 2:29 – Definition of Credits and Related Institutional Requirements**

Section 1.7.C of Policy 2:29 sets definitions for full-time, half-time, and three quarters time enrollment of undergraduate students. No corresponding definitions for graduate students currently exist in the policy due to the variations involved in the requirements of individual graduate programs.

For the past year, the Academic Affairs Council, Business Affairs Council, graduate deans, and others have discussed the appropriate method for calculating enrollment status relative to qualification for a student exemption to the Federal Insurance Contributions Act (FICA). The Business Affairs Council has submitted a new policy, BOR Policy 5:6 - Student FICA Exemption, to provide clarity on qualifying undergraduate and graduate student enrollment definitions for the exemption. That policy states:

IRS regulations (§31.3121(b)(10) of the Federal Insurance Contributions Act (FICA) and Revenue Procedure (2005-11) provides an exemption from Federal Insurance Contributions Act (FICA) contributions for students employed by a university that are enrolled and regularly attending classes at the school. To qualify for the exemption, the educational aspect of the relationship between the student employee and the employer, as compared to the employment aspect, must be predominant.

The Academic Affairs Committee has proposed the attached revisions to Policy 2:29 to accompany Policy 5:6 to add further clarity to the issue of enrollment definitions for FICA exemptions. A summary of those revisions is as follows:

- Section 1.7 adding clarification that undergraduate course load definitions apply to fall, spring, and summer semesters for purposes other than qualifying for the FICA exemption.

(Continued)

\*\*\*\*\*

**RECOMMENDED ACTION OF THE EXECUTIVE DIRECTOR**

Approve the proposed revisions to BOR Policy 2:29.

- Section 1.8 stating the minimum course load requirements required for undergraduate students in order to qualify for the FICA exemption.
- Section 2.6 adding language clarifying that graduate student course load is determined by individual campuses and programs.
- Section 2.7 stating the minimum course load requirements required for graduate students in order to qualify for the FICA exemption.

**SOUTH DAKOTA BOARD OF REGENTS****Policy Manual****SUBJECT:** Definition of Credits and Related Institutional Requirements**NUMBER:** 2:29

---

**1. Undergraduate****A. Purpose**

- 1) Expose students to the knowledge, competencies, and experience deemed essential for degrees conferred by the institution.
- 2) Certify that students have met institutional standards.
- 3) Provide faculty with the basis to act as a reference for students seeking employment.

**B. Definitions**

## 1) Credits in Residence

A Credit in Residence within the Board of Regents system is a course offered by any of the degree-granting Regental institutions at any approved site using any approved method of delivery.

## 2) Institutional Credits

An institutional credit is a credit offered by the degree granting institution and includes credits that are part of a formal collaborative agreement between that institution and another Regental institution.

## 3) Validated Credits

Credit earned for college-level courses by validation methods such as Credit by Exam, CLEP, AP, portfolio, etc. within the Regental system will not be considered “credits in residence.”

### C. Institutional Credit Requirements for Degree-Seeking Students

1) Each baccalaureate level degree program offered shall require one hundred twenty (120) credit hours and each associate level degree program offered shall require sixty (60) credit hours. Exceptions may be granted for those cases in which a program must comply with specific standards established by external accreditation, licensure or regulatory bodies or for other compelling reasons approved by the executive director in consultation with the Board of Regents' president. All new programs proposed after January 1, 2012 will comply with this requirement and all existing programs will be modified to conform to this requirement by June 30, 2012.

2) Minimum number of credit hours that must be earned from the institution granting the degree:

Baccalaureate	30 hours
Associate	15 hours

3) Number of the last credit hours earned preceding completion of the degree that must be earned from the institution granting the degree:

Baccalaureate	15 of the last 30 hours
Associate	8 of the last 15 hours

The campus chief academic officer may make exceptions to this requirement in those cases where there are unique factors, such as participation in an approved study abroad program or in other similar authorized experiences.

4) Minimum number of credit hours specified in the major or minor requirements that must be completed at the degree granting institution: 50 percent. However, this requirement may be waived for students enrolled in the set of majors offered at the system's Centers which include in the established programs of study common courses offered by one of the other Regental universities. In addition, the Vice President for Academic Affairs/Provost may make exceptions to this requirement for individuals based on the student's prior learning experiences.

5) With prior approval by the Board of an authorizing inter-institutional agreement degree seeking students at one institution may complete requirements for and may have transcribed a major offered at the partner Regental institution. This major will be recorded on the student's transcript in conjunction with a degree/major at the student's home university. These majors from a second institution will only be recorded on the transcript in conjunction with a degree and major at the student's home institution.

6) Degree seeking students may complete requirements for a minor at any Regental university that has been approved to grant that minor. This minor will be

recorded on the transcript in conjunction with a degree/major at that university or a degree/major at any other Regental university. A minor will only be recorded on the transcript in conjunction with a degree and major.

- 7) Student course load status is based on the number of credit hours for which a student is enrolled— (this applies to fall, spring, and summer semesters).

½ Time Status	6 credit hours minimum
¾ Time Status	9 credit hours minimum
Full Time Status	12 or more credit hours
Overload Status	19 or more credit hours.

To be eligible for overload status, a student must have a 2.70 cumulative grade point average and approval by the Dean of the student's division/college at the home institution.

- 8) Undergraduate Student Course Load Status for Determining FICA Exemptions: For the purposes of determining undergraduate student employee exemptions under §31.3121(b)(10) of the Federal Insurance Contributions Act (FICA) and Revenue Procedure 2005-11, undergraduate students must take a minimum of 9 credit hours in the fall and spring terms or 5 credit hours in the summer term. See also Board Policy 5:6.

## 2. Graduate

### A. Purpose

Recognizes that graduate education is an in-depth study of the major field that relies upon interactions both in and out of the classroom and is not just a collection of courses.

Ensures that the student develops a mentoring relationship with the faculty, benefits from the collective experiences of the students in the program, and is immersed in the intellectual atmosphere of the program derived from the special expertise of the faculty.

### B. Definitions

#### 1) Credits in Residence

A Credit in Residence within the Board of Regents system is a course offered by any of the degree-granting Regental institutions at any approved site using any approved method of delivery.

#### 2) Institutional Credits

An institutional credit is a credit offered by the degree granting institution and includes credits that are part of a formal collaborative agreement between that institution and another Regental institution.

### C. Institutional Credit Requirements for Degree-Seeking Students

- 1) Minimum percentage of credit hours in the graduate degree program that must be completed from the institution granting the degree: 60 percent.
- 2) Maximum percentage of credit hours in the graduate degree program that may be required from the institution granting the degree: 75 percent.
- 3) Program may require that certain courses be completed from the institution granting the degree. Courses that must be completed from the institution granting the degree must be specified in the institution's graduate catalog.
- 4) When the requirements set by a specialized accrediting agency exceed the BOR requirements, those of the specialized accrediting agency take precedence.
- 5) To be eligible for overload status, a student must have approval by the Graduate Dean at the student's home institution. The Graduate Dean at the home institution may certify that a student enrolled for less than 9 credit hours is to be considered full time for purposes of awarding assistantships and tuition reduction.
- 6) Graduate student course load is based on the number of credit hours for which a graduate student is enrolled. Each institution determines graduate course load status based on individual program requirements.
- 7) Graduate Student Course Load Status for Determining FICA Exemptions: For the purposes of determining graduate student employee exemptions under §31.3121(b)(10) of the Federal Insurance Contributions Act (FICA) and Revenue Procedure 2005-11, graduate students must take a minimum of 5 credit hours in the fall and spring terms or 3 credit hours in the summer term. See also Board Policy 5:6.

**SOURCE: BOR, January 1999; BOR, August 2002; BOR, June 2004; BOR, August 2005; BOR, May 2009; BOR, October 2011; BOR, December 2011; December 2013; BOR, April 2015.**