Date: [insert date]

Dear [insert name],

I am pleased to offer you a Pre-Professional Graduate Assistantship for [insert period of appointment and service dates, e.g., fall semester August 16, 20xx-December 31, 20xx; spring semester January 1, 20xx-May 15, 20xx; or the 20xx-20xx academic year, August 16, 20xx-May 15, 20xx]. This appointment will be for [insert percentage] %-time. The current wage for the assistantship we are offering you will be at least $[insert amount] per month. NOTE TO UNIT: Be sure you reflect at least the appropriate campus minimum. The campus minimum salary can be found on the AHR website at http://www.ahr.illinois.edu/grads/index.html. The campus salary program, if any, for this academic year has not yet been announced. [insert the following language if the unit is offering a salary greater than the campus minimum: The department is offering you an increased amount now prior to communication of the campus salary program. This increased amount includes any anticipated campus salary program increase for this year.] [If desired, insert information about the tuition waiver.]

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The duties connected to this appointment are [insert description of duties]. Your supervisor will be [insert title and name], who will provide detailed information about your assignment.

Please respond with your acceptance or declination of this appointment by return letter or e-mail to [insert name and contact information] as soon as possible. [Insert the following language if this is a brand new grad: You will need to complete all electronic forms required to process your appointment. An email with instructions for how to access the electronic forms will be sent to you. In order to complete one of the required documents, the Employment Eligibility Verification (I-9) Form, you will be required to present original/unexpired documentation to prove your identity and work authorization to a representative in the unit when you arrive on campus or a Designated Agent prior to your arrival. Our business/HR office will work with you to determine the appropriate method for completing the I-9. NOTE: It is unlawful for you to begin work until you have completed Section 1 of the I-9. Therefore, the start date listed above is contingent upon the timely completion of the I-9 form.] We must receive your acceptance [if brand new grad insert the following language: and see the status of Employee Completed for all required electronic forms] in order to process your appointment.
As a condition of this offer, you are required to do the following:

1. Attempt to qualify for Federal Work Study (FWS) funding by submitting the Free Application for Federal Student Aid (FAFSA). The FAFSA form may be accessed at http://www.fafsa.ed.gov. When you receive a response from FAFSA, a copy of the FAFSA on the Web Submission Confirmation must be given to <insert contact name, department and address> as evidence that you completed the application process. Submitting your FAFSA application by March 15th will give you the best chance to be considered for FWS funding. If you complete the FAFSA/FWS application/qualification process but you do not qualify for FWS funding, <insert one of the following: “this offer of an assistantship will not be adversely affected.” -or- “you will not be eligible for this position.”>.

2. If you qualify for FWS funding, you must accept the FWS support. Accepting an assistantship funded by FWS may reduce the amount of money you are eligible to borrow in educational loans while holding the FWS funded assistantship. Federal Work Study assistants receive the same salary as those whose assistantships are not funded by FWS. There is no difference in assigned duties.

If you have questions about FWS or FAFSA please read the information contained in the following links:

http://www.grad.illinois.edu/policies/fwsassist
http://www.grad.illinois.edu/current/content/fwsassist

Additionally, please direct specific questions about FWS or FAFSA to La Vonne Novakofski in Student Financial Aid at 244-3789 or e-mail her at novakofs@illinois.edu.

As a condition of this offer, you are required to be a student in a graduate program that has not been designated as cost-recovery or self-supporting. If you are in a cost-recovery or self-supporting degree program during the appointment period referenced above, you will not be eligible for this position. Additional information can be found at http://www.grad.illinois.edu/gradhandbook/chapterVII/section04. If you have questions related to
this provision of the offer, please contact your academic department or the Graduate College prior to accepting this offer.

To receive and hold an assistantship, a student must be in good standing. In the fall and spring terms, students receiving assistantships must be registered for the semesters of appointment. For more information on assistantship policies and tuition and fee waivers, please refer to the Graduate Handbook which can be found on the Graduate College website at http://www.grad.illinois.edu/gradhandbook.

[Please insert: A(n) <insert mandatory or optional> orientation session(s) will be held on <insert date, time, and location>.]

Tuition and service fee waivers for Professional Graduate Assistants (PGA) are considered taxable income unless exempt under a specific Section of the Internal Revenue Code (IRC). The University has a 127 plan, which is an educational assistance program that exempts the first $5,250 (per calendar year) of the tuition and service fee waivers as allowed by IRC Section 127. Cumulative tuition and service fee waivers in a calendar year exceeding $5,250 are considered taxable benefits. Therefore, your wages will have additional withholding for any value above the $5,250 limit. The value of the tuition and service fee waiver exceeding $5,250 will be subject to tax withholding based on the graduated tax withholding method. The calculation of the tax withholding will be in accordance with your current Form W-4 on file with the University Payroll & Benefits Office. The tax withholding may result in your monthly paycheck or paychecks throughout the semester being significantly reduced possibly up to the point where you have no take-home pay. This will depend on the value of your tuition and service fee waiver and the pay you receive for the services you perform for the University.