



# COE COLLEGE

Coe makes it possible. You make it happen.

## **College Work Study Program**

*Policy and Procedure Handbook  
for Students and Supervisors*

Available online at [my.coe.edu](http://my.coe.edu)

(Financial Aid tab)

**Work Study begins on the first day of fall classes and  
ends the last day of spring classes.**

**There is no Work Study during May term or in the summer.**

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## **Introduction**

The WS (WS) Program is a unique form of financial assistance that is made available to **qualifying students**. The program is designed as an opportunity to help students meet their educational costs while enrolled at Coe College. WS may be only one part of the total financial aid package.

This handbook is designed to provide students and supervisors with the policies and procedures of Coe's WS program and to help answer commonly asked questions. Students and supervisors are responsible for reading the handbook and being familiar with its policies and procedures. If a student has questions or concerns regarding the guidelines, assigned position, or a conflict in the workplace, the student should first discuss the matter with the supervisor. If the student needs further clarification or feels that a conflict still exists, an appointment should be made with a Financial Aid Counselor. Although this information is current at the time of publication, future changes in policies may be necessary. When such changes occur, all active student WS employees and their supervisors will be notified.

## **The Definition of "Work Study" (WS)**

WS is a federally regulated program authorized by the Higher Education Act of 1965 and subsequent amendments/reauthorization. The Federal or State Government may provide a certain percentage of the funding.

A qualifying college student can expect to be paid for each hour worked within the standard guidelines of Coe College's payroll procedures. However, work is not to interfere with the first and foremost responsibility, to satisfactorily fulfill the requirements of your scheduled course work. WS is temporary and incidental to the pursuit of an education.

## **The Role of the Office of Financial Aid**

In addition to determining the amount of the WS award, the Office of Financial Aid acts as the coordinating agent between the student, supervisors, and administrative offices of Coe College. Feel free to contact the Coe College Office of Financial Aid with any questions.

## Institutional Eligibility Requirements

Academic progress must be maintained as defined by the Academic Standing Committee of Coe College. A student must be enrolled for a minimum of 2 course credits.

The student cannot begin working if –

>> The student has not submitted the necessary financial aid forms to be awarded WS. **All student employees that have their FAFSA selected for verification must have verification completed.** If verification is not complete, the student will not be able to work.

>> The student's payroll forms have not been completed and turned into the Business Office.

## Incoming WS Students

### **Securing Employment**

Employment may be available in a number of academic, administrative, service and Service Learning areas.

First year WS students typically receive an email containing the link and a pdf of instructions about how to apply for a WS position in Handshake mid to late July. Handshake is an online database system, which is designed to connect students, alumni and employers during their internship or job search process. This includes WS. Handshake requires WS students to complete their profile, upload a resume, search and apply for WS positions. The requested information must be submitted on Handshake in order to secure a position.

Please be aware that while you have the opportunity to apply for your preferred position, you may not be placed in your preferred WS position. Many first year students are placed in the physical plant, the dining hall or Charlie's Pub.

## WS Orientation (incoming students)

During Orientation, incoming students awarded WS are required to attend a WS Orientation Session. During this session, policies and procedures of WS are discussed.

## Payroll Forms

**WS employment is subject to all federal employment requirements.** Payroll forms include the *Federal W-4*, *Iowa W-4*, and *Federal I-9 (Employment Eligibility Verification)*. In order to complete the I-9 form you must present two forms of identification (**cannot be photocopies**). See I-9 form for all options. Acceptable forms of identification include, but are not limited to, a state issued driver's license, US or Foreign passport, or Permanent Resident Card. You must also present your social security card or birth certificate (other options listed on the I-9 form). Payroll paperwork can be completed during orientation registration or at any time in the Coe Business Office. You will not receive a job placement or begin working a WS position until payroll paperwork is complete.

All payroll documents are available to print at <https://www.coe.edu/student-life/student-life-resources/business-office/student-payroll>

## Notification of WS Assignments

You should monitor your Coe email, as well as your Handshake account, to see where you were hired/placed. WS Supervisors may notify students through your Coe email, in some cases through Handshake (Job tab, On Campus, then Application tab) and/or by the Office of Financial Aid. **Please be aware that while you have the opportunity to apply for your preferred position, you may not be placed/hired in that WS position.** In many cases, you may not know your position until the second week of classes.

If you have not submitted a profile and/or resume, you may receive an e-mail stating a deadline for submitting this information. If you meet the deadline, you may be placed on the WS waiting list. If you miss the deadline, your WS may be declined.

## **Returning WS Student**

If WS was part of a student's award in previous years and he/she holds an on campus position, contact your supervisor to be scheduled.

The Office of Financial Aid accepts employment requests from supervisors for the next academic year in March. It is each student's responsibility to verify their continuing employment with their supervisor. If a student is *not* requested back, or would like a different position, it is his/her responsibility to secure a new position. As noted above, returning students are placed in a department *upon the request of a WS department supervisor*.

## **Notification of WS Assignment (Returning Students)**

On Campus positions **will not** receive a contract as their WS assignment was verified by their supervisor during the prior spring term. Information will be sent regarding pay rate, handbook location on my.coe.edu and when WS begins and ends.

Off Campus/ Service Learning positions **will** receive, by e-mail, a contract which will contain supervisor contact information. *Your initial contact is the Office of Campus Engagement NOT the agency.*

## All WS Students

### **Finalize your WS - contact your Supervisor**

To arrange a work schedule, students should contact their supervisors within the first week of classes. At that time, students should provide their supervisor with a copy of their current course schedule. **Failure to contact a supervisor may jeopardize a student's WS eligibility and/or cause them to lose the position.**

## Changing WS Positions

If a student wants a different position, it is his/her responsibility to find it. Check Handshake for openings.

***It is strongly recommended that students continue to work at their initial WS assignment while waiting for reassignment or looking for a different job, as a second position is not guaranteed.***

### **Employment in More than One Department**

Due to the large number of students needing employment and the limited number of positions available, we prefer a student only hold one position. **However, there may be instances when a student cannot schedule enough hours in a single department. In that case, it is permissible to work in more than one department.** It is necessary to complete a separate work contract and time sheet for each department. *Under no circumstances will a WS award be increased to accommodate an additional work assignment.*

Note that departments must stay within their WS budget so if you are not scheduled enough hours to earn your total WS award, it is **your** responsibility to ask your supervisor for more hours and, if not available, seek an additional position.

## **Off Campus Federal WS**

**Returning Eligible FWS Students Only** – There may be a variety of Off Campus / Service Learning positions available. These positions may involve working with disadvantaged youth, elderly, tutoring, and many other areas of Service Learning. Transportation is required for some, but not all of these positions. Only students receiving federal WS are eligible to participate in Off Campus / Community WS positions.

### **Off Campus Federal WS Contact Information**

The **Supervisor** for *Off Campus/Community Work Study* is Laura Van Buer, located in the **Center for Careers and Creativity (C3)**. For information on eligible non-profit agencies, contact Kara to set up an appointment. C3 is located on the first floor of McCabe Hall. It is the student's responsibility to complete pre-employment screening, applications, and interviews, as set forth by the individual agencies.

Off Campus/Community Work Study positions are not limited to the current list of eligible agencies. Students are encouraged to take the initiative to seek out service opportunities that are of interest to them and/or further their educational goal.

*All agencies must be approved by Coe College to participate in this program and have an Agency Agreement on file with C3 prior to a student working at the agency.*

## Payroll Procedures

As with any job, WS employees are subject to the same federal and state employment laws and college payroll procedures as other employees.

Payroll forms are available at <https://www.coe.edu/student-life/student-life-resources/business-office/student-payroll>, in the Coe Business Office (Lower Voorhees) and on my.coe.edu under the **Student** tab, Business Office link.

- Federal W-4 (Employee's Withholding Allowance Certificate)
- Iowa W-4 (Employee's Withholding Allowance Certificate)
- I-9 Form (Employment Eligibility Verification) - Students must present two forms of identification (**cannot be photocopies**). Acceptable forms of identification include, but are not limited to, a state issued driver's license, US or Foreign passport or Permanent Resident Card. You must also present your social security card or birth certificate. Additional acceptable documents are available on page 9 of the I-9 form itself.

### **Identification documents cannot be photocopies**

- Student Pay Form Your student pay can be applied to your bill (tuition, housing, etc.) or be deposited directly into your bank account. Please choose one method and only complete that portion of the form. This form must be submitted to the Student Accounts Office at 1220 First Ave. NE, Cedar Rapids, IA 52402.
- Note that if you anticipate a refund at any time during the academic year, you will want to complete a student Account Refund (ACH) Authorization form.

If the above payroll forms are on file from a previous year, it is **NOT** necessary to complete them again. Students have the option to complete a new W-4 if they would like to make changes to their withholding allowance

*International Students* have different payroll requirements. Contact Peter Gerlach in the Office of Student Affairs.

## Hourly Wage

- On campus WS positions – \$8.25 per hour.
- Off Campus Federal WS positions – \$8.25 per hour  
(Student must be awarded federal WS and, typically, are returning students)
- Off Campus Federal Work Study Math and/or Reading Tutor positions – \$10.00 per hour (Student must be awarded federal WS)

## Work Hours

- Work hours should be scheduled at a mutually agreeable time between student and supervisor(s).
- Federal regulations prohibit scheduling work hours or working during scheduled class periods.
  - Work done during a regularly scheduled class period because a class was cancelled, etc. must be noted on the time sheet.
  - It must be indicated in the right margin of the time sheet, next to the hours worked - "CLASS CANCELLED" and initialed. or attach an email from the professor.
- Student must stop working when they reach their full amount of WS grant has been earned.
- Student(s) should not work over 20 hours per week.
- Travel time to and from your work study position are not considered as hours worked.

**Under no circumstances can WS wages be earned for hours worked while fulfilling course requirements.** Even if an internship or practicum may be a part of a degree requirement, it does not qualify as WS. WS wages may not be paid for receiving instruction in a classroom, student teaching, laboratory, or other academic settings.

**Under no circumstances can WS wages be earned in more than one department at the same time. If you have more than one position, you cannot have duplicate/overlapping hours.**

## How many hours can you work?

It will vary depending on your WS award, for example:

- \$1300 WS award divided by \$8.25 per hour equals approximately 157 hours (**between 5-6 hours per week**) during the fall and spring term.
- \$1800 WS award divided by \$8.25 per hour equals approximately 218 hours (**between 6-7 hours per week**) during the fall and spring term.
- \$2200 WS award divided by \$8.25 per hour equals approximately 266 hours (**between 8-9 hours per week**) during the fall and spring term.

A WS award must be earned during the fall and spring semester. *The unearned portion of a WS award will be forfeited at the end of the spring semester.*

**There is no WS during May term or in the summer.**

## **Overview of the Time Sheets**

### ***Student Timesheets***

You must download a time sheet to your computer and keep track of your hours. All hours must be entered electronically and timesheets must be printed out and signed by a supervisor before being turned into the Business Office by noon on the second business day of each month.

To access student time sheets:

- [Log in to my.coe.](#)
- Click on the "Student" tab along the top of the screen.
- Click on the "Business Office" link on the left side of the page.
- Select the appropriate time sheet document from the bottom right corner.

Student time sheets are an excel document where each month is a separate tab at the bottom. [For a step by step guide on how to fill out a timesheet, click here.](#)

PLEASE NOTE: Individual supervisors may have specific processes for collecting, approving, and handing in student timesheets. Students should always be in contact with their supervisors about the correct procedure for ensuring that their timesheets are approved and handed in to the Business Office in a timely manner.

## Filling Out a Timesheet 101

1. Student timesheet can be downloaded from the Student Payroll section on the Human Resources webpage or can be found on my.coe on the Student Tab. Once logged in, select the Business Office link on the left side of the page -timesheets are located at the bottom right of the Business office page.
2. Download and save the timesheet. The document works best if it is downloaded onto a PC computer using Windows, however the file is also compatible with Macs.
3. Open the document and choose which month you need to fill out. Each month on the timesheet excel document is a separate tab along the bottom. Type in all hours\* following the format instructions at the top of the timesheet. If formatted correctly, all hours should add up at the bottom of the page.
4. When it comes time to print the timesheet, select "Fit Sheet on One Page" as the scaling option on the print window.
5. Make sure the timesheet is signed and turned in on time.

\*Students cannot log hours during their scheduled class times.

Time sheets must be turned in for EACH month hours are worked. Check with WS supervisor for department specific instructions.

Time sheets must be signed by the supervisor **and** the student; include department name, department account number, and student name and ID number prior to submitting the timesheet to the Business Office or as determined by your specific position.

**Incomplete time sheets will be returned and not paid until the next payroll month.**

**IMPORTANT NOTE:** Any student suspected of falsifying hours worked will be subject to disciplinary action. The Director of Financial Aid with the Vice President for Student Affairs will file an incident report. The student will be subject to campus judicial proceedings. Falsification of hours worked is illegal and any student convicted will face disciplinary action in addition to immediate dismissal and permanent disqualification from the WS Program.

## **When are you paid?**

Payroll is issued on the 10<sup>th</sup> of each month (or the next business day) beginning in October. Wages may be *Directly Deposited* into your bank account or you may have it put toward your Coe account through *Payroll Deduction*. All forms are available on the Coe website at <https://www.coe.edu/student-life/student-life-resources/business-office/student-payroll>

Contact Human Resources by telephone at 319-399-8672 or by email at [o-humanresources@coe.edu](mailto:humanresources@coe.edu) for further information.

## **How can you find your cumulative work study earnings?**

Sign into my.coe.edu, click on Student tab > My Work Study Information (toward the bottom of the left hand column). If you work in more than one department, you will want to share this information with each of your work-study supervisors. Awarded amount listed will be by semester. Any earnings not earned in the fall roll over to the spring term.

## **Application of Wages to Student Accounts**

Students that participate in the bi-annual payment plan and opt to apply all of their WS wages to their student account must complete a Student Employment Payroll Form. All forms are available on the Coe website at <https://www.coe.edu/student-life/student-life-resources/business-office/student-payroll>

Contact Human Resources by telephone at 319-399-8672 or by email at [o-humanresources@coe.edu](mailto:humanresources@coe.edu) for further information.

Please note: At no time are students *required* to apply WS earnings to their tuition bill. However, they will be charged interest on any unpaid tuition balance and be held responsible for any financial obligation to the college.

## Failure to Work Awarded Hours

Failure to work all of the awarded hours may jeopardize a student's ability to pay on her/his account. Coe College is not obligated to provide an alternate type of assistance or financial aid to a student who does not earn the entire WS award. WS may be canceled if time sheets are not turned in and/or a student has no earnings.

## Reporting WS Earnings on a Tax Return

WS wages are considered taxable income. Students will receive a W-2 form for wages earned from Coe College. If a federal or state (if applicable) income tax return is filed, any WS earnings must be included.

## Reporting Earnings on the FAFSA

Federal WS earnings (not institutional WS) should be reported on the Free Application for Federal Student Aid (FAFSA). The purpose of this is to **exclude** federal WS earnings that are reported as a part of adjusted gross income from being considered as a resource for educational expense. Failure to properly report federal WS penalizes the student's total financial aid eligibility.

*It is to the student's advantage* to report this information accurately. Complete instructions are included on the FAFSA. Wages reported on a student's W-2 may be comprised of wages earned under the Federal WS Program, wages earned under Coe's institutional WS program, and wages earned from other non-financial aid related employment at Coe. While all WS earnings are taxable, only Federal WS earnings can be reported on the FAFSA. Students are encouraged to contact the Office of Financial Aid, by e-mail at [O-FinancialAid@coe.edu](mailto:FinancialAid@coe.edu) or by phone at 319.399.8540, if they need help determining the amount they can report on the FAFSA.

In order to serve the best interests of our students, the Office of Financial Aid will attempt to monitor the reporting of this information and contact the student should questions arise regarding the documentation.

## **Employment Expectations**

As with any employment, each student is responsible for working arranged hours. Punctual, efficient, and cooperative performance on the job is always expected. If illness, study obligations, or some other unforeseen circumstance prevents a student from working, he/she must notify his/her supervisor in advance. Failure to report without adequate reason may result in termination of employment and disqualification for future WS. In addition, **you cannot work during a scheduled class**. If a class is cancelled and you work, you must attach documentation from the professor stating such. Travel time to and from your position are not considered hours worked.

## **WS Evaluations**

Departments have the option to complete a WS evaluation. It is not required.

## **Reporting of “On the Job” Injury**

If a student is injured while working, he/she must report the injury immediately to the WS supervisor. Submit this report even if the injury does not appear serious enough to justify consulting a doctor.

## **Discontinue WS or Termination of Employment**

A student must discontinue or may be terminated from his/her WS position under the following circumstances:

1. Eligibility is exhausted (full amount of WS grant has been earned). If you go over your award after notification, there is a possibility that eligibility for other financial aid will be decreased.
2. Termination due to unsatisfactory job performance
3. Noncompliance with WS policies and procedures

# **APPENDIX**

## ***U.S. Department of Labor***

### **Employment Standards Administration**

#### ***Wage and Hour Division Basic Information***

#### **Fair Labor Standards Act**

The Fair Labor Standards Act (FLSA) affects most private and public employment. The FLSA requires employers to pay covered employees who are not otherwise exempt, at least the federal minimum wage and provide overtime pay for all hours worked over 40 in a workweek.

Covered employees must be paid for all hours worked in a workweek. In general, compensable hours worked include all time an employee is on duty or at a prescribed place of work and any time that an employee is suffered or permitted to work. This would, in general include work performed at home, travel time, waiting time, training and probationary periods.

#### **Definition of "Employ"**

By statutory definition, the term "employ" includes "to suffer or permit to work." The workweek ordinarily includes all time during which an employee is required to be on the employer's premises, on duty or at a prescribed work place. "Workday", in general, means the period between the times on any particular day when such employee commences his/her "principal activity" and the time on that day at which he/she ceases such principal activity or activities.

Federal Employment regulations require that **all students must be paid if they work**. Supervisors should make sure students turn their timesheets in on a monthly basis so they can be paid!

If a student earns the amount awarded for WS, they **cannot** *volunteer* to work – they must be paid for hours worked. WS student must stop working or the wages earned will come out of your department budget rather than the WS budget. If they work, they must be paid. It is the law.

## WS Supervisor Responsibilities

It is the goal of the WS program to provide a constructive and educational employment experience. WS employment allows the student to develop and define career goals, work habits, and time management skills through personal experience. The role of the WS supervisor is vital to the achievement of these goals.

- Ensure that the WS student can begin working by checking, incoming only, the Employee/Supervisor email stating that they can begin working.
  - Ensure that the I-9 and W-4's have been completed and turned in at the Coe College Business Office before the student begins working. It is a federal regulation that these forms be on file prior to the student working. Forms are available in the Business Office or at <https://www.coe.edu/student-life/student-life-resources/business-office/student-payroll> .
    - *As the supervisor, it is **YOUR** responsibility to NOT allow students to work prior to providing these completed forms to the Business Office.*
- Keep a class schedule for each student employee. **A student cannot work during his/her regular scheduled classes.** WS employment should be secondary to the role of being a student. A supervisor must be sensitive to this issue particularly during midterm and final examination periods. If a student does work during a scheduled class because it was cancelled, it must be noted on the student's time sheet.
- Some students have more than one position, supervisor must make sure there is no duplication of hours worked.
- As some students have more than one position, supervisors must make sure the student(s) does not go over their total WS award. Earnings from all departments worked are totaled together. You may only see your department earnings, so you must check.
- Explain all job duties, timesheets, responsibilities and standards of appropriate working attire to student employees.
- A supervisor should establish flexible and appropriate work assignments and training sessions to maintain employee motivation and performance. Each student employee should have work to do when they are scheduled to work.
- Ensure that students do not work over twenty hours per week.
- Ensure that completed student time sheets are turned into the

Business Office by noon on the second working day of the month. The date is also listed at the bottom of each month's time sheet. Time sheets should be carefully examined to make sure all items are completed and correct, including dates, time in, time out, and student and supervisor signatures. Ensure that student is recording accurate work times with no duplicate hours when working more than one job. *Time sheets must be turned in monthly if hours are worked.*

- In order to avoid termination of work authorizations prior to the end of the semester, it is recommended that the supervisor closely monitor the weekly hours worked. As a service, the Office of Financial Aid will assist with this task by periodically (upon request) providing updated employment summaries. *It is your responsibility to stay within your budget.* Do not schedule student employees to work after you have been notified that they have earned their total employment award. *If students go over their award, there is a possibility that eligibility for other financial aid will be decreased.*
- WS runs from the first day of fall classes through the last day of the spring term. There is no WS during May term or in the summer.
- Supervisors are expected to work with any student who is not performing at the expected level. The supervisor should attempt to resolve any difficulties by first discussing the problem with the student; then proceed to written notifications to the student and Coe if the work performance does not improve. It is recommended that at least two written notifications be given before the supervisor request the student be removed from the position. Duplicate copies of the notification should be provided to the Coe Office of Financial Aid if possible.
- As a work study supervisor, one of my responsibilities is to help create a safe learning environment on our campus. I also have a mandatory reporting responsibility related to my role as a work study supervisor. It is my goal that you feel able to share information related to your life experiences in discussions, and in any one-on-one meetings. I will seek to keep information you share with me private to the greatest extent possible. However, I am required to share information regarding sexual misconduct or students who may be in danger to themselves or to others. Students may speak to someone confidentially by contacting Student Development at 319-399-8843 or Safety and Security at 319-399-8888.

## WS Employment Responsibilities

WS employees are expected to approach their employment in a professional manner. A student who accepts a WS position is expected to:

- Fill out all appropriate employment forms (I-9, Federal & State W-4's).
  - **Not begin work until these forms are on file in the Coe College Business Office.**
- Perform all duties efficiently and effectively in compliance with the policies of the employing department.
- Treat all members of the Coe College community and all visitors with courtesy, consideration, and respect.
- **Not work during scheduled class time.**
- Not work two jobs at one time.
- Not work more than twenty hours per week.
- Notify her/his supervisor, in a timely manner, when unable to work.
- Turn in *accurate* time sheets each month; double check hours worked, account number and that all appropriate signatures are included.
- Maintain confidentiality when working with all sensitive materials.
- Give first and foremost consideration to his/her academic responsibilities.
- Notify his/her supervisor and the Office of Financial Aid prior to terminating employment.

## WS Employee Rights

As a WS employee at Coe College, you have certain rights. You have the right to:

- Expect Coe College to provide equal opportunity in employment without regard to sex, race, creed, national origin or disability.
- Work free of the threat or actual incidence of either racism or sexual harassment.
- Work in an atmosphere consistent with the values of Coe College.
- Be provided with adequate instruction and the necessary working conditions for the performance of your duties.

If you have reason to believe that your rights are being infringed upon, or if you have other questions or concerns, contact the Office of Financial Aid.

# Student Employment Confidentiality Agreement

## COE COLLEGE

### EMPLOYMENT/VOLUNTEER CONFIDENTIALITY AGREEMENT

I, \_\_\_\_\_ (print name), understand that in my capacity as a student, employee or volunteer at Coe College, I may have access to confidential and private information and records of students, faculty and staff and/or pertaining to the College.

I understand that under Federal law and College policy, student and employee records are protected from disclosure to third parties. Furthermore, my access shall be limited to only those records that fall into the scope of my assigned duties.

I agree to maintain the confidentiality and privacy of all such information during and after my period(s) of employment or volunteer appointment at Coe College. I shall not, directly or indirectly communicate to any person other than my supervisor, or an individual approved by my supervisor, any information concerning such information. I understand that any such disclosure may be grounds for termination, prohibition of future employment and/or for dismissal from Coe College, regardless of criminal or civil penalties.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

### NOTICE OF COE COLLEGE'S CONFIDENTIALITY AND MANDATORY REPORTING POLICY

As employees or volunteers with Coe College, it is our responsibility to help create a safe working environment on our campus. We also have a mandatory reporting responsibility related to our roles as staff members or perception as staff members. We are required to share information regarding sexual misconduct or students who may be a danger to themselves or others to school officials. Students may speak to someone confidentially by contacting Student Development at 319-399-8843 or Safety & Security at 319-399-8888.

I understand the policy stated above.

Initials \_\_\_\_\_

## College Policies and Student Handbook

Located:

<https://www.coe.edu/application/files/2915/3444/7628/studenthandbook.pdf>

**Disclaimer** – This edition supersedes all previous editions of the Coe College *Policy and Procedure Handbook for Students and Supervisors* in both printed and on-line formats. Every effort was made to ensure that the information was accurate at the time of publication. Supervisors and student employees should consider this Handbook along with all Coe College websites as the repositories of the most current and accurate information. All policies, schedules and other information are subject to change without notice.

## Coe College

Office of Financial Aid  
1220 First Avenue NE  
Cedar Rapids, IA 52402

Phone: 1.877.CALLCOE  
or 319.399.8540

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