

Educational Payments Decision Document



* This document is to assist only with the payment of students, fellows and others engaging in activities that provide education and/or research opportunities.



	Wages	UofU Student Scholarship	Grant Based Traineeship or Department Funded Scholarship/Fellowship
Conditions: Who is being paid and for what?	The recipient of this payment does have to teach a course, perform research for the benefit of The U, or perform other services as a requirement for receiving this payment.	The recipient does not have to teach a course, perform research for the benefit of The U, or perform other services that benefit The U.	The recipient does not have to teach a course, perform research for the benefit of The U, or perform other services that benefit The U.
		The recipient is a student currently enrolled at the U of U, in the current semester.	The payment is funded by a federal grant using fund 5000 and a project code or the recipient is a student or fellow and the payment is for a scholarship or fellowship to aid the recipient in their own education, training and/or research.
		This is a degree-seeking student at the U of U.	The payment is to aid the recipient in their own education, training and/or research.
		This total amount is to be paid in a single payment or payments made at the start of each semester.	This payment is not being given as a result of a contest or past accomplishment (e.g. earning the highest GPA, submitting the best project, etc.
		The payment is for a Scholarship or Fellowship to cover tuition/fees, insurance or room/board.	Although the funding source may indicate that this payment is classified as Participant Support the payee is not the subject of a study i.e. a study participant.
		The payment is for a scholarship or fellowship to aid the recipient in their own education, training and/or research.	The total payment amount may be given in a single payment or broken into monthly payments.
System / Process	Department initiates in Payroll	Department initiates in Scholarship Admin System	ePR Payment Type: Scholar/Fellow/Traineeship ePR Business Purpose: Traineeship or Scholarship/Fellowship Attach Form: Scholarship/Fellowship/Traineeship Payment Request Form
Additional Requirements	See HR Manager/Administrative Resources and Payroll.	Scholarship Administration System. Contact the Scholarship Office for more information.	W9 or UID Recurring Direct Deposit Authorization Form Award Letter (for department funded scholarships and fellowships)
Tax Implications	This payment is for wages. This is un-qualified gross income. Taxes will be withheld and reported via the IRS form W2.	Some or all of this payment may be qualified i.e. a nontaxable scholarship or fellowship. It is the responsibility of the student to track and report earnings. The U will not withhold and will report only certain payments on the IRS form 1098T.	Some or all of this payment may be considered non-qualified gross income but only the recipient is required to track and report earnings. The U will not withhold and will not report.
Central Admin Review	Payroll	Scholarship Office	Grants & Contracts
			Scholarship Office
			Tax Services (NRA)
			Accounts Payable

Note: None of this constitutes tax advice. Always consult a tax accountant for guidance.