# Radford University Guidelines for Payments/Credits to Students

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<tr>
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| **Student Hourly Wage**             | Payment for work or services performed by students on an ongoing basis. Paid biweekly on an hourly basis through the payroll system. | Any           | Yes               | Yes      | Human Resources /Payroll | • Hired by department  
• Personnel action required to initiate  
• Hours reported on timecards  
• Expenditure code 611441 for Graduate Assistants and 611442 for all other  
• See FICA Procedures  
• Income reported on W-2 |
| **Work Study**                      | Payment for work or services performed by students and awarded as part of the Federal Work Study (FWS), which is administered by the Financial Aid Office and funded 75 percent by federal funds. Paid biweekly on an hourly basis through the payroll system. | 75% Federal Funds/ 25% E&G | Yes               | Yes      | Financial Aid/Payroll | • Awarded by Financial Aid Office  
• Hours reported on timecard  
• Expenditure code 611460  
• See FICA Procedures  
• Income reported on W-2 |
| **Work Scholarship**                | Payment for work or services performed by students and awarded as part of the Work Scholarship program, which is administered by the Financial Aid Office. Paid biweekly on an hourly basis through the payroll system. | Any           | Yes               | Yes      | Financial Aid/Payroll | • Awarded by Financial Aid Office  
• Hours reported on timecard  
• See FICA Procedures  
• Income reported on W-2 |
| **Academic Graduate Assistantship – Stipend** | An academic job held by a graduate student that involves payment for work or services performed. Graduate assistantships can be classified as Graduate Assistants (GA's), Graduate Teaching Assistants (GTA's), Graduate Teaching Fellows (GTF's), or Graduate Research Fellows. Paid biweekly in equal installments through the payroll system. | E&G           | Yes               | Yes      | Graduate College /Payroll | • Awarded by Graduate College  
• Limited to 20 hours per week  
• Expenditure code 611420 for GTF and 611441 for GA/GTA  
• See FICA Procedures  
• Income reported on W-2 |
| **Academic Graduate Assistantship – In-State Tuition Award** | Graduate assistantships may also involve an in-state tuition award for 9 credit hours, which is credited directly to the student account semester. | E&G/SFA       | N/A               | Yes      | Graduate College (Financial Aid) /Bursar | • Awarded by Graduate College  
• Processed through Financial Aid and posted to student accounts  
• Aid reported on 1098-T, if applicable |
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| Non-Academic Graduate Assistantship – Stipend    | A graduate assistantship held by a graduate student that involves payment for work or services awarded outside of the Graduate College. Paid biweekly in equal installments through the payroll system.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Any     | Yes              | Yes      | Human Resources /Payroll                                                                         | • Awarded by departments  
• Personnel action required to initiate  
• Limited to 20 hours per week  
• Expenditures code 611441 for Graduate Assistants and 611442 for all other  
• See FICA Procedures  
• Income reported on W-2                                                                                                                                                                                                                                                                  |
| Qualified Scholarship                            | Payments to students enrolled in a degree program for qualified tuition and related expenses, which are limited to tuition and required fees, books, supplies, or equipment. Typically, these awards are processed by Financial Aid and applied as credits to the student account each semester.                                                                                                                                                                                                                                                                                                                                                                                                                                         | SFA     | No               | Yes      | Financial Aid/Bursar                                                                              | • Awarded by Financial Aid Office  
• Posted to student accounts  
• Amounts in excess of student account charges refunded in lump sum through student refund process  
• Aid reported on 1098-T, if applicable                                                                                                                                                                                                                                                             |
| Non-Qualified Scholarship                        | Payments to students required to be used for expenses that are not qualified tuition or related expenses (e.g. amounts used for room, board, travel, optional fees, or personal expenses). Typically, these awards are processed by Financial Aid and applied as credits to the student account each semester.                                                                                                                                                                                                                                                                                                                                                                                        | Designated Funds | No               | Yes      | Financial Aid/Bursar                                                                              | • Awarded by Financial Aid Office  
• Posted to student accounts  
• Amounts in excess of student account charges refunded in lump sum through student refund process  
• Reported on 1098-T, if applicable                                                                                                                                                                                                                                                             |
| Qualified Scholarship – PI Awarded               | Payments to students enrolled in a degree program for qualified tuition and related expenses, which are limited to tuition and required fees, books, supplies, or equipment. The University may be awarded grants for such scholarships that are awarded by the Principal Investigator (PI). Typically, these awards are processed through the Bursar’s Office and applied as credits to the student account each semester. When finalized, the awards are charged to the appropriate grant in Banner.                                                                                                                                                                                                                                                   | Grant Funds (i.e. Program 11004) | No               | Yes      | Bursar                                                                                           | • Awarded by Principal Investigator  
• Posted to student accounts  
• Reported to Financial Aid Office  
• Amounts in excess of student account charges refunded in lump sum through student refund process  
• Reported on 1098-T, if applicable                                                                                                                                                                                                                                                             |
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| Non-Qualified Scholarship – PI Awarded | Payments to students required to be used for expenses that are not qualified tuition or related expenses (e.g. amounts used for room, board, travel, optional fees, or personal expenses). Typically, these awards are processed through the Bursar’s Office and applied as credits to the student account each semester. When finalized, the awards are charged to the appropriate grant in Banner. | Grant Funds (i.e. Program 11004) | Yes               | Yes     | Bursar        | • Awarded by Principal Investigator  
  • Posted to student accounts  
  • Reported to Financial Aid Office  
  • Amounts in excess of student account charges refunded in lump sum through student refund process  
  • Reported on 1098-T, if applicable |
| Academic/Research Stipend – Enrolled | Periodic payments made directly to enrolled students to be used for living or other nonqualified expenses in support of education, training, or research activities.                                                                                                                                                                                                 | Any              | No                | Yes     | Accounts Payable | • Awarded by Department or Principal Investigator  
  • COVA W9 required  
  • Use Direct Pay Form  
  • Paid in periodic installments  
  • Reported to Financial Aid and Bursar’s Office  
  • Expenditure code of 714251 for undergraduate level  
  • Expenditure code of 714211 for graduate level  
  • No tax reporting  
  • Provide tax letter to payee |
| Academic/Research Stipend – Non-Enrolled | Payments made directly to students during periods of non-enrollment for the pursuit of their independent studies or research outside of the University (i.e. not related to any course credit at RU).                                                                                                                                                                                   | Any              | No                | No      | Accounts Payable | • Awarded by Department or Principal Investigator  
  • COVA W9 required  
  • Use Direct Pay Form  
  • Paid in lump sum or periodic installments  
  • Expenditure code of 714251 for undergraduate level  
  • Expenditure code of 714211 for graduate level  
  • No tax reporting  
  • Provide tax letter to payee |
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| Academic/Research Achievement/Recognition Awards | Payments to student as awards in recognition of academic excellence, specific academic achievement, or other special recognition. Note: Employee recognition awards to students must follow the Employee Recognition Policy and not these guidelines. | Any      | No                | Yes      | Accounts Payable | • Awarded by Department  
• COVA W9 required  
• Complete Direct Pay Form  
• Paid in lump sum  
• Expenditure code of 714130  
• Reported to Financial Aid  
• Reported on 1099-MISC, if all payments combined total $600 or more for calendar year |
| Prizes                             | Payments to students for prizes resulting from random drawings, contests, judged competitions, or other games of chance or skill. | Local Auxiliary | No                | Yes      | Accounts Payable | • Awarded by Department  
• Advance Approval required by Controller  
• COVA W9 required  
• Complete Direct Pay Form  
• Paid in lump sum  
• Expenditure Code 714130  
• Reported on 1099-MISC, if all payments combined total $600 or more for calendar year |
| Incentives                         | Payments to students to encourage participation in voluntary campus surveys, focus groups, or other University-related activities. | Any      | No                | Yes      | Accounts Payable | • Initiated by Department  
• Advance Approval required by Controller  
• COVA W9 required  
• Complete Direct Pay Form  
• Paid in lump sum  
• Expenditure Code 714180  
• Reported on 1099-MISC, if all payments combined total $600 or more for calendar year |
| Reimbursements                     | Payments to students who incur reimbursable expenses related to University-approved activities that support the mission of the University. | Any      | No                | Yes      | Accounts Payable | • Initiated by Department  
• Complete applicable reimbursement form in accordance with applicable policies and procedures  
• Paid in lump sum  
• Not taxable                                                                 |
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| Goods                     | Payments to students for the purchase of goods, materials, equipment, supplies, or other personal property provided to the University. | Any      | No                | Yes      | Procurement/Accounts Payable | • Initiated by Department  
• Limited to $500 or less  
• COVA W9 required  
• Processed through eVA and procurement process |
| Independent Contractor Services | Payments to students for services or work performed as independent contractor and not as an employee. Such payments are limited to only specific situations (i.e. disc jockeys) (see Independent Contractor Procedures). | Any      | Yes               | Yes      | Procurement/Accounts Payable | • Initiated by Department  
• COVA W9 required  
• Processed through eVA and procurement process  
• See Independent Contractor Procedures |
| Honorariums               | Honorariums are not allowed to be paid to students.                          | N/A      | N/A               | N/A      | N/A                  | N/A                                                                                     |

**International Students**

Listed below are differences for international students. International students do not include students who are U.S. citizens or lawful permanent residents. It does include students who entered the U.S. in a nonimmigrant status such as B, F, G, H, J, and L and have not passed the substantial presence test. Students who have passed the substantial presence test are taxed like U.S. citizens and the Payments/Credits to Students chart should be used. Please contact the Tax Compliance Officer (831-7020 or rmah@radford.edu) if you need assistance in determining whether a student is an international student.

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<tr>
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<tr>
<td>• Academic Graduate Assistantship – In-State Tuition Award</td>
<td>• Aid reported on 1042-S if there is a tax treaty</td>
</tr>
<tr>
<td>• Qualified Scholarship</td>
<td></td>
</tr>
<tr>
<td>• Qualified Scholarship – PI Awarded</td>
<td></td>
</tr>
<tr>
<td>• Student Hourly Wage</td>
<td>• Income reported on W-2 if not tax treaty or income exceeds tax treaty exemption amount</td>
</tr>
<tr>
<td>• Work Study</td>
<td>• Income reported on 1042-S for tax treaty exemption</td>
</tr>
<tr>
<td>• Work Scholarship</td>
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<td>• Academic Graduate Assistantship – Stipend</td>
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<td>• Non-Academic Graduate Assistantship - Stipend</td>
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</tr>
<tr>
<td>• Non-Qualified Scholarship</td>
<td>• Aid reported on 1042-S and is not subject to federal tax withholding if there is a tax treaty exemption</td>
</tr>
<tr>
<td>• Non-Qualified Scholarship – PI Awarded</td>
<td>• Aid is reported on 1042-S and is subject to 14% federal tax withholding if there is no tax treaty exemption</td>
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Created February 2019
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<tr>
<td>• Academic/Research Stipend – Enrolled</td>
<td>• <strong>W-8BEN required instead of COVA W9</strong></td>
</tr>
<tr>
<td>• Academic/Research Stipend – Non-enrolled</td>
<td>• Reported on 1042-S and is not subject to federal tax withholding if there is a tax treaty exemption</td>
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<td>• Reported on 1042-S and is subject to 14% federal tax withholding if there is no tax treaty exemption</td>
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<td>• <strong>W-8BEN required instead of COVA W9</strong></td>
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<td>• Prizes</td>
<td>• Reported on 1042-S and is subject to 30% federal tax withholding if there is no tax treaty exemption</td>
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<td>• Incentives</td>
<td>• <strong>W-8BEN required instead of COVA W9</strong></td>
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