Radford University Guidelines for Payments/Credits to Students

Payment Type	Description	Funding	Services Required	Enrolled	Office/Process	Additional Information (see below for international students)
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 timecards • 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

Payment Type	Description	Funding	Services Required	Enrolled	Office/Process	Additional Information (see below for international students)
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 to 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

Payment Type	Description	Funding	Services Required	Enrolled	Office/Process	Additional Information (see below for international students)
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 Form 1099-MISC if combined total of all payments is $2,000 or more during the 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 Form 1099-MISC if combined total of all payments is $2,000 or more during the 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 Form 1099-MISC if combined total of all payments is $2,000 or more during the 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

Payment Type	Description	Funding	Services Required	Enrolled	Office/Process	Additional Information (see below for international students)
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
Services	Payments to students for services or work performed as independent contractor and not as an employee.	Any	Yes	Yes	Human Resources/Payroll	• **Initiated by Department** • COVA W9 required • Processed through PR40 • Income Reported on W2
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**.

Payment Type	Differences
• Academic Graduate Assistantship – In-State Tuition Award • Qualified Scholarship • Qualified Scholarship – PI Awarded	• Aid reported on 1042-S if there is a tax treaty
• Student Hourly Wage • Work Study • Contracted Services • Work Scholarship • Academic Graduate Assistantship – Stipend • Non-Academic Graduate Assistantship - Stipend	• Income reported on W-2 if not tax treaty or income exceeds tax treaty exemption amount • Income reported on 1042-S for tax treaty exemption
• Non-Qualified Scholarship • Non-Qualified Scholarship – PI Awarded	• Aid reported on 1042-S and is not subject to federal tax withholding if there is a tax treaty exemption • Aid is reported on 1042-S and is subject to 14% federal tax withholding if there is no tax treaty exemption

Payment Type	Differences
• Academic/Research Stipend – Enrolled • Academic/Research Stipend – Non-enrolled	• **W-8BEN required instead of COVA W9** • Reported on 1042-S and is not subject to federal tax withholding if there is a tax treaty exemption • Reported on 1042-S and is subject to 14% federal tax withholding if there is no tax treaty exemption
• Academic/Research Achievement/Recognition Awards • Prizes • Incentives	• **W-8BEN required instead of COVA W9** • Reported on 1042-S and is subject to 30% federal tax withholding if there is no tax treaty exemption
• Goods	• **W-8BEN required instead of COVA W9**