

Payments to Students Guide - George Mason University

No	Type of Payment	Definition	Enrollment Requirement	Taxation and Reporting	Responsible Office	Payment Form	Account code	Example
1	Qualified Scholarship to Enrolled Student	Qualified educational expenses are limited to tuition and fees required for enrollment, books, supplies, and equipment required for courses taken. Tuition grants/waivers must not be used as a substitute form of compensation; compensation must be paid through Human Resources and Payroll.	Yes	1098-T, if applicable (Rule application is the same for Domestic and Foreign Students)	Financial Aid	Banner Workflow	78560-Undergraduate Tuition & Fees 78515-Doctor Tuition & Fees 78510-Master Tuition & Fees	Student Athletic Scholarships PhD Scholarships Master Scholarships Tuition Grants/Waivers
2	Non-Qualified Scholarship/Fellowship to Enrolled Student	Non-qualified scholarships are scholarship payments used for expenses that are not qualified tuition as defined above. These payments typically support educational needs, such as optional fees, room, board, travel, supplies, travel, or living expenses primarily for the benefit of the student's academic development. The award does not require the student to perform services such as serving as interns, or assisting with teaching, research or other academic work. Compensation for services must be paid through Human Resources and Payroll.	Yes	<u>Domestic Students:</u> Awards for non-qualified educational expenses are subject to income tax and self-report by student <u>Foreign Nationals/Non-Resident Aliens (NRA):</u> Taxable/Reportable on 1042-S (any amount) with 30% tax withholding, unless a tax treaty or reduce rate applies	Financial Aid	Banner Workflow	78520 – Graduate Scholarship/Fellowship 78570 – Undergraduate Scholarship 78525 - Graduate Health Subsidy	Dissertation Completion Grants Graduate Student Travel Fund Undergraduate Travel Fund Undergraduate Student Research Scholarship Mercatus Scholarships STEM Learning Assistant Scholarships OSCAR Excellence Awards Study Abroad Diversity Arlington Fellows Transport Stipend
3	Scholarship/Fellowship for Period of Non-Enrollment	Scholarship/fellowship given to students, generally in a term of non-enrollment (i.e. summer) for the pursuit of their studies and research. These awards are not considered compensation, and no work requirement may be attached to the offer of a scholarship/fellowship.	No	<u>Domestic students:</u> Awards are subject to income tax and self-report by student <u>Foreign Nationals/Non-Resident Aliens (NRA):</u> Taxable/Reportable on 1042-S (any amount) with 30% tax withholding, unless a tax treaty or reduce rate applies	Accounts Payable	Scholarship/Fellowship for Non-Enrolled Students Form	78520 – Graduate Scholarship/Fellowship 78570 – Undergraduate Scholarship	Summer Dissertation Competition Scholarships Summer Graduate Travel Fund Summer Undergraduate Student Research Scholarships (OSCAR) Study Abroad Summer Program Awards
4	Participant Allowance to Student	Fellowships to non-enrolled students are amounts paid to individuals who do not provide any services, and which are not for academic awards. The payment is provided to help defray personal and/or travel expenses related to a <u>sponsored project</u> . These payments must not include compensation for services for the benefit of the university.	No	<u>Domestic students:</u> Awards are subject to 1099-Misc Report, if applicable <u>Foreign Nationals/Non-Resident Aliens (NRA):</u> Taxable/Reportable on 1042-S (any amount) with 30% tax withholding, unless a tax treaty or reduce rate applies	Accounts Payable (form already exists)	Participant Support Allowance Form	78583 – Participant Allowance stipend Excl from F&A 78584 – Participant Allowance incl from F&A	Some sponsors include a budget category called participant support costs. Generally, this category is used for conference or training proposals and not in research proposals for general travel to conferences or to bring collaborators together to meet and discuss the project, unless directed by agency written instructions.
5	Externally Funded Fellowship	Externally funded fellowships awarded to students as a result of competitive application process that provide support to masters and doctoral students for research, writing, fieldwork, language study, professional development, or independent projects undertaken in conjunction with a degree program. There is no work component or employment relationship with the university associated with an externally funded fellowship. Funds are transferred from external sponsor to be paid directly to students by Mason.	No	<u>Domestic students:</u> Awards are subject to 1099-Misc Report, if applicable <u>Foreign Nationals/Non-Resident Aliens (NRA):</u> Taxable/Reportable on 1042-S (any amount) with 30% tax withholding, unless a tax treaty or reduce rate applies.	Accounts Payable (form already exists)	Externally Funded Fellowship Form	78522 – Externally Funded Fellowships	National Science Foundation Graduate Research Fellowship Program National Institute of Health Fellowships
6	Academic Award	Awards are given to students in recognition of academic achievement.	Yes	<u>Domestic students:</u> Awards are subject to income tax and self-report by student <u>Foreign Nationals/Non-Resident Aliens (NRA):</u> Taxable/Reportable on 1042-S (any amount) with 30% tax withholding, unless a tax treaty or reduce rate applies	Financial Aid	Banner Workflow	78520 – Graduate Scholarship/Fellowship 78566 – Undergraduate Academic Scholarship	Award to a student who has the highest GPA in their area.
7	Graduate Assistantship	Payment to any student who is required to perform services in order to receive compensation, and are subject to the control of and supervised by an employee of the university.	Yes	W-2 and/or 1042-S	Payroll	EPAF/Mason onboard	61190 – Graduate Assistants	An academic job held by a graduate student, which involves paying for services rendered. Graduate Assistants can be classified as Graduate Teaching Assistants (GTA's), Graduate Research Assistants (GRA's), and Graduate Professional Assistants (GPA's).

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8	Prize	Prizes are given to students who participate to Mason contests.	Yes	<p><u>Domestic students:</u> Awards are subject to 1099-Misc Report, if applicable</p> <p><u>Foreign Nationals/Non-Resident Aliens (NRA):</u> Taxable/Reportable on 1042-S (any amount) with 30% tax withholding, unless a tax treaty or reduce rate applies</p>	Accounts Payable	Payment Request	78131 – Awards and Prizes	<p>Best Essay Writing</p> <p>Best Short Story</p> <p>Best Poster Competitions.</p>
9	Honorarium	Honoraria are typically paid to students with the intent of showing appreciation for participation in Mason activities for which no payment is required. There is no contract, the fee is not set or negotiated by the recipient.	No	<p><u>Domestic students:</u> Awards are subject to 1099-Misc Report, if applicable</p> <p><u>Foreign Nationals/Non-Resident Aliens (NRA):</u> Taxable/Reportable on 1042-S (any amount) with 30% tax withholding, unless a tax treaty or reduce rate applies</p>	Accounts Payable (form already exists)	Honorarium Form	78130 - Honoraria	<p>A volunteer judge for Patriot Games</p> <p>A cooperating teach for a Mason college research</p> <p>A student assists housing by allowing prospective students to visit his/her dorm room.</p>
10	Reimbursement	Student payments for expenditures incurred for activities that primarily benefit the University can be fully reimbursed. Departments must indicate that the expenditure for the activity primarily benefits the University and/or describe the business purpose for the University.	No	These payments are not considered reportable as taxable income to IRS	Accounts Payable (form already exists)	Payment Request or Travel Request System	<p>Various</p> <p>(Refer to http://fiscal.gmu.edu/expenditure-account-codes/)</p>	<p>Student purchases emergency office supplies while traveling on university business.</p> <p>Student is asked to travel to Chicago, IL to represent the university in a National Forensic Competition.</p>