

<b>WAGES</b> <b>(Payroll Account #)</b>	<b>SCHOLARSHIP</b> <b>(Acct #609005)</b>	<b>AWARD (Student)</b> <b>(Acct # 660910)</b>	<b>AWARD (Non-Student)</b> <b>(Acct # 660910)</b>
Financial Payment: <ul style="list-style-type: none"> <li>• <b>NOT</b> a candidate for degree or post graduate</li> <li>• <b>NOT</b> part of a NIH (Nat. Research Services Award) or similar government student research program</li> <li>• Activities <b>ARE NOT</b> related to academic programs</li> <li>• Stated primary purpose <b>IS</b> to benefit the Grantor/Campus</li> <li>• Student <b>IS</b> obligated to accept employment with Grantor after stipend period.</li> <li>• Student activities provide <b>MORE THAN INSIGNIFICANT</b> benefit to Grantor/Campus</li> </ul>	Financial Payment: <ul style="list-style-type: none"> <li>• <b>IS</b> a candidate for degree or post graduate conducting research</li> <li>• <b>PART</b> of a NIH (Nat. Research Services Award) or similar government student research program</li> <li>• Activities <b>ARE</b> related to academic programs</li> <li>• State primary purpose <b>IS NOT</b> to benefit the Grantor/Campus</li> <li>• Student <b>IS NOT</b> obligated to accept employment with Grantor after stipend period</li> <li>• Student activities provide <b>INSIGNIFICANT</b> benefit to Grantor/Campus</li> </ul>	Financial payment: <ul style="list-style-type: none"> <li>• Of an agreed upon amount</li> <li>• To an enrolled <b>student</b></li> <li>• Awarded or granted for merit, or based on a decision, such as one made by a judge or arbitrator.</li> </ul>	Financial payment: <ul style="list-style-type: none"> <li>• To a someone who is <b>not an enrolled student</b></li> <li>• Awarded or granted for merit, participation, or based on a decision, such as one made by a judge or arbitrator.</li> <li>• Differentiate from an Honorarium by award criteria based on future enrollment as a student at the University.</li> </ul>
<b>Determination Criteria</b>	<b>Determination Criteria</b>	<b>Determination Criteria</b>	<b>Determination Criteria</b>
“Yes” answer to these questions indicates Employee Wages vs. Scholarship. <ul style="list-style-type: none"> <li>• Grantor/Campus provides significant direction, supervision and control over student’s activities (planned schedules, hours worked, progress reports, etc.)</li> <li>• Students can be terminated for lack of specific achievements.</li> <li>• Grantor/Campus would pay others to do same function.</li> <li>• Students are required to perform discrete tasks</li> <li>• Students can be terminated for lack of specific achievements</li> <li>•</li> </ul>	“No” answer to these questions indicates Employee Wages vs. Scholarship. <ul style="list-style-type: none"> <li>• Grantor/Campus provides significant direction, supervision and control over student’s activities (planned schedules, hours worked, progress reports, etc.)</li> <li>• Students can be terminated for lack of specific achievements.</li> <li>• Grantor/Campus would pay others to do same function.</li> <li>• Students are required to perform discrete tasks</li> <li>• Students can be terminated for lack of specific achievements</li> </ul>	“Yes” answer to one or more of these criteria. <ul style="list-style-type: none"> <li>• Based on competition</li> <li>• Based on submittal of work that is judged.</li> <li>• Other criteria specific to organization or department making the award.</li> </ul>	“Yes” answer to one or more of these criteria. <ul style="list-style-type: none"> <li>• Based on competition</li> <li>• Based on submittal of work that is judged.</li> <li>• Based on participation (e.g., attending a workshop or clinic as prelude to admittance to the University).</li> <li>• Other criteria specific to organization or department making the award.</li> </ul>
<b>Required Documentation</b>	<b>Required Documentation</b>	<b>Required Documentation</b>	<b>Required Documentation</b>
Human Resources & Payroll <ul style="list-style-type: none"> <li>• Must be hired through HR process.</li> <li>• Paid via Student Payroll</li> <li>• Taxable Income</li> </ul>	Financial Aid: <ul style="list-style-type: none"> <li>• Establish Scholarship identification with Financial Aid</li> <li>• Paid by Financial Aid</li> <li>• Taxability dependent upon usage of funds (e.g., tuition, books, room &amp; board)</li> <li>• Impacts Financial Aid calculations</li> </ul>	Financial Aid: <ul style="list-style-type: none"> <li>• Establish Scholarship identification with Financial Aid</li> <li>• Paid by Financial Aid</li> <li>• Taxability dependent upon usage of funds (e.g., tuition, books, room &amp; board)</li> <li>• Impacts Financial Aid calculations</li> </ul>	Accounts Payable: <ul style="list-style-type: none"> <li>• Direct Payment Request</li> <li>• Requires vendor set up (204 Form or W-9)</li> <li>• 1099 reportable</li> </ul>

<b>EMPLOYEE AWARD</b> <b>(Student Assistant, Faculty &amp; Staff)</b> <b>(Acct # 660910)</b>	<b>HONARIUM</b> <b>(Acct # 660830)</b>	<b>FORGIVEABLE LOAN</b> <b>(Account # 624801)</b>
Financial payment: <ul style="list-style-type: none"> <li>To a University employee: Student Assistant, Faculty, or Staff</li> </ul>	Financial payment: <ul style="list-style-type: none"> <li>For a nominally free service</li> <li>Not based upon an agreed upon amount</li> </ul>	Two types of student loan assistance may be tax free: <ul style="list-style-type: none"> <li>Student loan cancellation, and</li> <li>Student loan repayment assistance</li> </ul>
<b>Determination Criteria</b>	<b>Determination Criteria</b>	
<ul style="list-style-type: none"> <li>Approved by appropriate Delegated Authority</li> <li>In compliance with bargaining unit</li> <li>Approved by Human Resources (Student Assistants and Staff)</li> <li>Approved by Faculty Affairs (Faculty)</li> </ul>	“Yes” answer to one or more of these criteria. <ul style="list-style-type: none"> <li>Not current CSU employee</li> <li>Not an enrolled student</li> <li>Special, non-recurring activity</li> <li>Fee not legally or traditionally required.</li> <li>Not in-lieu of regular wages</li> <li>Intent is to show good-will and appreciation</li> <li>Award for special achievement or short-term activity where no specific deliverable or specific result is requested or expected.</li> <li>Cannot be paid with Federal funds unless line item in Grant budget</li> </ul> Examples: Master Teacher Honorariums	To qualify for tax-free treatment, a student loan must <b>contain a provision</b> that all or part of the debt will be canceled if the recipient works: <ul style="list-style-type: none"> <li>For a certain period of time,</li> <li>In certain professions, and</li> <li>For any of a broad class of employers.</li> </ul> The loan must have been made by a qualified lender to assist the borrower in attending an eligible educational institution.  <b>Qualified Lenders:</b> <ul style="list-style-type: none"> <li>The government (federal, state, or local, or an instrumentality, agency, or subdivision thereof).</li> <li>A tax-exempt public benefit corporation that has assumed control of a state, county, or municipal hospital and whose employees are considered public employees under state law.</li> <li>An eligible educational institution, if the loan is made:               <ul style="list-style-type: none"> <li>As part of an agreement with an entity described in (1) or (2) under which the funds to make the loan were provided to the educational institution, or</li> <li>Under a program of the educational institution that is designed to encourage its students to serve in occupations with unmet needs or in areas with unmet needs where the services required of the students are for or under the direction of a governmental unit or a tax-exempt section 501(c)(3) organization.</li> </ul> </li> </ul>
<b>Required Documentation</b>	<b>Required Documentation</b>	
Accounts Payable: <ul style="list-style-type: none"> <li>Direct Payment Request</li> <li>Requires vendor set up (W-9)</li> <li>W-2 payroll reporting</li> <li>Tax withheld from employee paycheck</li> </ul>	Procurement: <ul style="list-style-type: none"> <li>Guest Lecturer/Honorarium Agreement</li> <li>Requires vendor set up (204 Form or W-9)</li> <li>1099 report to IRS if amount greater than \$600 in one year</li> </ul>	Financial Aid: <ul style="list-style-type: none"> <li>Establish Scholarship ID with Financial Aid &amp; paid by Financial Aid</li> <li>Impacts Financial Aid calculations</li> <li>1098 reportable. Taxability dependent upon usage of funds (e.g., tuition, books, room &amp; board)</li> </ul> Accounts Payable: those identified by CO (Title IVE-CalSWEC, Mental Health Forgivable Loan) <ul style="list-style-type: none"> <li>Direct Payment Request</li> <li>Requires vendor set up (204 Form or W-9)</li> </ul>