

University Policy 100.08

PAYMENT METHOD: TEMPORARY EMPLOYMENT AGREEMENT or STIPEND

Responsible Administrator: Associate Vice President of Fiscal Affairs

Responsible Office: Office of Fiscal Affairs

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Authority:

Non-Service Payments, via Accounts Payable (Stipend)

This type of payment is made to individuals who do not provide a service. Examples of non-service payments include payments and other one-time monetary awards for attending training sessions, being the subject in a study, and completing a survey; also, awards to high-school students participating in a summer STEM program. Finally, non-service payments also include academic stipends.

Tax Liability

Payments may be subject to taxes due even if an IRS form is not provided. Please consult a tax professional concerning potential tax liability.