

MEMORANDUM

To: All WVU Deans, Chairs, Faculty Members & Business Offices

From: Fabrizio D'Aloisio, Vice President for WVU Enrollment Management
David Kosslow, Associate Vice President for Finance & Treasury
Mark Gavin, Vice Provost
Candi Frazier, Executive Director Student Financial Aid & Scholarships
Melissa D. Hunt, Director Tax Services

Date: November 20, 2025

Re: Stipend Payments

Please see the attached *Stipend Policy* as approved by UPC and *Stipend Guidelines* that provides updated guidance **effective 12/1/2025** for all University departments, campuses, and the WVU Research Corporation (collectively the University) regarding the payment of stipends to individuals including but not limited to WVU students. These updated guidelines come in part from recommendations made by Internal Audit and reflect the University's continued compliance efforts for both financial aid and tax reporting purposes. It is imperative that all departments review and implement the updated guidelines as soon as possible.

As part of the implementation of these guidelines, please review all current payments classified as "stipends" to determine the correct classification and payment method. Payments paid via payroll to employees, including student worker and graduate assistant wages, or payments made via the student's Banner account may continue and do not require a Stipend Approval Form. All other forms of stipends, regardless of funding source (Foundation, State, Research Corporation, grant, etc.), must have prior approval from WVU Tax Services and Student Financial Services via the Stipend Approval Form process as outlined in the guidelines. The Stipend Approval Form process should also be followed in situations where the department is unsure of the appropriate payment method. The Stipend Approval Form is available at https://wvu.qualtrics.com/jfe/form/SV_dalklouaKW5ziEC.

Moving forward stipend payment requests for payment through PCPS must include a prior approved Stipend Approval Form before payment can be made. Payment requests without prior approval will be delayed and/or denied until the appropriate review and approval can be made by WVU Tax Services and Student Financial Services.

Questions can be directed to WVU Tax Services at tax@mail.wvu.edu or to Student Financial Services via the WVU Hub at <https://hub.wvu.edu/contact-us>.