



STIPEND GUIDELINES

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Adoption Date: 12/8/2021

Revision Dates: 8/1/2023, 11/6/2023, 12/1/2025

Most Recent Revision: 12/1/2025

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1. Guideline Purpose

To provide greater clarity, West Virginia University (University) has developed the following related to the payment of stipends. In general, the term “stipend” is defined as follows:

A fixed regular sum paid as a salary or allowance.

The term stipend is used to describe diverse types of payments made by the University and is often used differently by departments within the University community. “Stipend” is used as a catch-all category for a variety of payments but often takes the form of a subsistence allowance given to students to help defray living expenses during the educational or training experience; as additional funding for their education; and/or as compensation for work performed. Stipends can also include travel and/or other reimbursements and gifts or prizes awarded to students. In addressing these payments, it is important to ensure proper classification to satisfy compliance requirements with federal and state financial aid rules, IRS tax reporting requirements, the Fair Labor Standards Act, other federal and state regulations, and University rules and policies. It is also important to understand the details surrounding the stipend payment to facilitate accurate treatment and financial aid and tax reporting requirements for both the individual and the University.

2. Governance

The stipend payment process, including the payment method approval process if applicable, shall be followed for all stipend payments made regardless of the recipient, the funding source, or the specific situation, past practices, and/or other concerns that may arise.

3. Procedure

Effective December 1, 2025, for all stipend payments, whether paid to a WVU or a non-WVU student, including some travel reimbursements and/or gifts and prizes, the determination of the appropriate payment method must be preapproved by WVU Tax Services (Tax) and Student Financial Services (SFS) before a program, project, internship, fellowship, activity, student travel, gift/prize, etc. (program) can begin. All decisions will be final, and all stipend payments will require an 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 Tax and SFS.

Exception – Stipends (1) paid via payroll to employees, including student workers; or (2) payments made via the student’s Banner account do **not** require a Stipend Approval Form. All other forms of stipend payments, regardless of funding source (Foundation, State, Research Corporation, grant, etc.), must have prior approval via the Stipend Approval Form process.

Note – The Stipend Approval Form should also be submitted for review by Tax and SFS in situations where the paying department is unsure of the appropriate payment method.

Once approval is received, multiple payments within the same time period can be made under the same approval. However, reoccurring programs must submit for a new Stipend Approval Form with each program start. For example, a 2026 summer internship that will make five payments over the course of the summer can submit for and receive one approval covering those payments. However, if the same summer internship is available the following calendar year (2027), a new approval request must be submitted even if the recipients are the same individuals and/or there have been no significant changes to the program.

The following steps must be followed for stipend approval:

1. Complete the “Stipend Approval Form”
 - a. The form can be found on the SFS, Tax, and Shared Services websites.
 - b. Upon completion of the Qualtrics form, it will automatically be submitted for review to SFS and Tax.
 - c. Forms should be submitted at least two weeks **before** the program is to begin.
2. SFS and Tax will review the request and make one of the following determinations:
 - a. **Employment** – the program is deemed to be employment. The Department must pay the individuals through the payroll system. The Department will need to work with Talent & Culture to establish an appropriate job position, and the individual will need to process for payroll before the start of any

activity.

- b. Educational Stipend WVU Student – the program and/or payment is deemed an educational related stipend for a WVU student. The payment must be made through the student's Banner account if the student is currently enrolled.
- c. Educational Stipend non-WVU Student or WVU Student during a period of non-enrollment – the payment should be made through Mountaineer Marketplace as a vendor payment using one of the following stipend line items.

5010401 – Gen Exp – Awards, Educational Scholarships, Loans, Tuition & Fees; or

5014801 – Gen Exp – Stipends-Non Student Related

- d. Educational Stipend payments to a group that includes both WVU and non-WVU students – Payments to enrolled WVU students must be made through the student's Banner account. Payments to non-WVU students should be made through Mountaineer Marketplace as a vendor payment using a stipend line item. These payments will require an approved Stipend Approval Form.
- e. Travel or other reimbursement stipend – Employment Related – payable through MyExpenses.
- f. Travel or other reimbursement stipend – Educational related – lump sum and/or up-front payments must be paid through the student's Banner account. Reimbursements following the accountable plan rules may be paid through MyExpenses.
- g. Gift or Prize stipend – Contest is limited to WVU students and/or is educationally related – payable through the student's Banner account.
- h. Gift or Prize stipend – Situations where anyone in the general public is eligible to win or receive – payable through Mountaineer Marketplace or as a tangible gift.

4. Primary Stipend Payment Types

A. Compensatory Stipend Payments

Compensatory stipend payments are payments that are dependent upon the individual providing services or being employed by the University as a condition of receiving the stipend payment and would generally be considered employment wages. In this situation, the University is the primary beneficiary of any work product produced and any benefit to the individual is incidental. Students may be enrolled in a course related to the work being performed but the work performed should not be a course requirement, nor should it be mandatory for any specific course to meet graduation requirements. Any course credits received related to the work performed should be incidental with the primary beneficiary of any work product produced being the University. Additionally, the individual must be under the supervision of a WVU or related entity supervisor and have set or standard expected working hours. The set or standard working hours and the number of hours permitted to work per week must follow the University's student employment guidelines for student worker positions.

As employment wages, compensatory stipend payments should be paid through the University's payroll system. Employment wages are subject to income tax withholding, and the individual will receive a Form W-2 at the end of each calendar year reporting wages paid and taxes withheld. Employment wages are subject to the University fringe rate, which includes the employer portion of the Federal Insurance Contributions Act ("FICA") taxes.

Compensatory stipend payments made to students in student employment positions, including but not limited to, Federal Work-Study student employees, departmental student employees, hourly workers, or graduate positions (GTA, GRA, GA, etc.), are considered wages. Compensatory stipend payments that are subject to grant or donor restrictions that do not permit the payment(s) to be considered employment wages nor allow for required tax-related expenses should be amended, if possible, with the granting agency or donor to allow such payments. If the payment is compensatory in nature and is therefore considered wages, applicable tax withholding and reporting are required regardless of the terms of the grant or donor restriction. It will be the responsibility of the department to cover these costs if there are grant and/or donor restrictions that cannot be amended.

Compensatory stipend payments paid through payroll will be treated in the same manner whether the individual is a U.S. Citizen, a Resident Alien (Green Card Holder), or a Non-Resident Alien.

B. Non-Compensatory Stipend Payments for WVU Students

Non-compensatory stipend payments are made without the requirement for specific services to be rendered by the individual. Any activity performed by the student is to satisfy degree and/or course requirements and the payments to the student are made to aid the student in their educational pursuits. It is important to note that the performance of any activity by the student should be performed independently and not under any direct supervision or direction. The primary beneficiary of the activity should be the student as part of their enrollment, including degree and/or course requirements and should aid in their education with any benefit to the University being incidental. The student may seek advice or assistance from colleagues or may collaborate with others in their discipline, but the final decisions regarding their research, project, or educational pursuit should be decided by the student.

As an example, if the student is conducting a research project as part of their educational program, which satisfies educational requirements and/or other personal educational benefits, then the payment can be considered a non-compensatory stipend payment. In contrast, if the student is working in a defined employment position (GRA, GA, RA, etc.) and is under the direct supervision of a University or related entity supervisor, and the University is the owner and/or beneficiary of research findings, then payments to the student would be considered compensatory and should be paid through the payroll system.

Because non-compensatory stipend payments are not considered employment wages, the payments are not subject to the University fringe rate.

Payments made to WVU students of non-compensatory stipends that are awarded to support the student's study, training, or research, including cost of living expenses, are considered gift aid under federal financial aid regulations when determining a student's Cost of Attendance (COA) and financial aid. As defined by federal regulations, gift aid payments include Title IV aid, stipends, scholarships, state aid, for-credit internships, non-

credit internships, research support payments including research performed outside of GA arrangements, summer research and other summer projects, participant payments (non-human subject), and other miscellaneous payments paid to the student because of their enrollment at a higher education institution.

These payments count as Other Financial Assistance (OFA) and may impact other types of aid available to the student. Because these payments are required to be made through the student's Banner account, the payment may be reduced by any outstanding balance the student owes or by established COA levels. Non-compensatory stipend payments that are subject to grant or donor restrictions that do not permit reductions in payments for an outstanding balance due on the student's account should be amended, if possible, with the granting agency or donor to allow such reductions. If unable to resolve and/or amend the terms, departments should work with SFS to determine if the payment can be made in full to the student without reduction for any outstanding balance on the student's Banner account. In the event the payments cannot be made as required by the grant due to grant restrictions, departments will be given an opportunity to replace funding or remove the stipend payment entirely.

For students who are eligible for federal and state aid, to ensure non-compensatory stipend payments are properly accounted for as part of the student's total financial aid package, and do not exceed the University's established COA, the total payment amount should be determined prior to the beginning of the academic term with the total payment made at that time. Federal and state regulations limit when payments can be made to students through the student's Banner account. Payments cannot be posted earlier than 10 days prior to the student's first date of enrollment for the academic term or payment period. Even though non-compensatory stipends may or may not be federal or state aid, policy dictates that all payments processed through the student's Banner account follow the same procedure. Therefore, they will not be posted more than 10 days prior to the student's enrollment at the beginning of the academic term.

Payments for non-compensatory stipends to enrolled WVU students are not permitted to be made through Mountaineer Marketplace nor through any other payment method, including the WVU Foundation, gift cards, or prepaid cards; and should only be paid through the student's Banner account. The exception is for WVU students receiving non-

compensatory stipend payments during an academic term of non-enrollment. Payments that fall under the exception can be paid through Mountaineer Marketplace with a Stipend Approval Form; and departments must verify with SFS that the student is not currently enrolled because non-compensatory stipend payments made during periods of non-enrollment will be counted as OFA for the student during the subsequent period of enrollment.

All gift aid, including non-compensatory stipend payments, processed through the student's Banner account and/or provided by the University is reported on the student's Form 1098-T in Box 5. Gift aid is a potentially taxable income to the student dependent upon their individual tax situation and their related qualified educational expenses as defined by the IRS. Form 1098-T is issued at the end of each calendar year, but note that a Form 1098-T is not required to be issued by the University to all students. Non-issuance of a Form 1098-T to an individual student does not mean the gift aid is non-taxable to the student taxpayer, only that under IRS guidelines the University is not required to issue a tax form. Form 1098-T reporting all gift aid is issued by the University only when required under IRS guidelines. It is the individual student's responsibility to report on their personal tax return all taxable non-compensatory stipend payments received whether a tax document is issued by the University or not.

While every effort is made to maximize a student's funding opportunities, departments should be cognizant that all forms of aid including scholarships, stipends, and other forms of payment must be considered in the student's overall financial aid offer and that non-compensatory stipends could result in a reduction of other aid available due to federal and state regulations. Regulations pertaining to Title IV aid restrict the total amount of gift aid from all sources a student receives, and any departmental aid or stipend may reduce the student's eligibility for other forms of federal and/or state aid. It is important to note that each student's financial aid offer is unique, and any questions related to awarding aid should be directed to SFS with the understanding that staff are restricted from discussing specific student aid information without written consent from the student.

Non-compensatory stipend payments and all gift aid provided to foreign national students is potentially subject to Alien Tax (ATAX) for those individuals who are considered a non-resident alien for income tax purposes. Foreign national students subject to ATAX will

receive a Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, at the end of each calendar year reporting their income subject to ATAX taxation and the ATAX withheld. Foreign national students who are unsure of their tax status should be referred to Tax at foreignnationalprocessing@mail.wvu.edu for a tax analysis.

C. Non-Compensatory Stipend Payments for Non-WVU Students

Non-compensatory stipend payments made to non-WVU students may be paid through Mountaineer Marketplace with a Stipend Approval Form and charged to the following expense line items:

5010401 – Gen Exp – Awards, Educational Scholarships, Loans, Tuition & Fees; or

5014801 – Gen Exp – Stipends-Non Student Related

Non-compensatory payments made in this manner should be limited to non-WVU students and non-WVU employees. Non-WVU students include anyone not enrolled during the current academic term for which the payment applies.

Non-compensatory payments made to an individual who is not enrolled during the current semester but who is a WVU student during the academic year will be counted as OFA in the next enrolled semester. For example, the individual is not enrolled for any class of credit during the summer term but is receiving a non-compensatory payment as part of a research project. If the individual is an enrolled student during the fall term, the non-compensatory payments will be considered OFA aid for the fall term.

Non-compensatory stipend payments provided to individuals as aid in their educational pursuit are considered by the IRS as potentially taxable income to the student dependent upon their individual tax situation and their related qualified educational expenses as defined by the IRS. Non-compensatory stipend payments paid through Mountaineer Marketplace or any other payment system, will be reported on the student's Form 1098-T in Box 5 as gift aid if the payment was paid to an individual who was considered a non-WVU student at the time the payment was made, but who was enrolled in an academic term at some point during the calendar year and who was issued a Form 1098-T for that calendar year by the University.

For non-WVU students who were not enrolled for any academic term during the calendar

year and/or for whom the University is not required to issue a Form 1098-T, the University does not have a reporting requirement in this situation and no tax documents will be issued. However, the individual student is still responsible for reporting on their personal tax return all taxable non-compensatory stipend payments received.

Non-compensatory stipend payments to any foreign national student are potentially subject to (ATAX) for those who are considered a non-resident alien for income tax purposes. Additionally, payments to foreign national individuals who are non-WVU students can be considered a violation of status depending upon the nature of the payment. Departments should contact Tax at foreignnationalprocessing@mail.wvu.edu before awarding a non-WVU student foreign national individual a non-compensatory stipend to ensure that the individual is eligible to receive the payment without violation of their Visa status and/or to determine if the payment would be subject to ATAX.

In cases where the payment through Mountaineer Marketplace is subject to ATAX, ATAX will be withheld from the payment before it is paid to the student. Tax will notify the department in instances where ATAX must be withheld. If grant or donor restrictions do not permit reductions in payments for tax withholding and/or if the payment is made without the appropriate ATAX withholding, the payment amount will be grossed up and the department will be required to provide Tax with an alternate funding source that will be charged for the ATAX amount due.

D. Reimbursements – Travel and Other

A travel reimbursement, meal per diem, or other expense reimbursement payment made to an individual traveling or conducting business on behalf of the University should be made under the [University's Travel and Expense Manual](#) guidelines. The department making the payment should determine whether the individual is incurring the expenses primarily for university business or primarily for the benefit of the individual.

Reimbursements where the University is the primary beneficiary, with a valid business purpose, and for which support for the business expense is provided timely are not reportable nor taxable to the individual as long as the University's Accountable Plan rules are followed and may be paid through MyExpenses as a reimbursement.

Funds provided for travel or for items provided where the individual is the primary

beneficiary and when the funds are provided to the individual as a student in pursuit of the individual's education, additional steps must be taken to determine if the payment is considered OFA. This would include prepaid lump sum amounts for travel and/or reimbursements made following the trip.

Factors to consider:

1. Is the individual an employee?
2. If "Yes" to #1, is the travel related to the employee's employment?
For example – a conference where the subject matter is directly related to the individual's employment position.
If the answers to questions #1 & #2 are both yes, then the travel would be considered a business expense with the University being the primary beneficiary and the payment can be processed through MyExpenses.
3. If "No" to #1, then is the individual a WVU student?
4. If "Yes" to #3, is the travel required as part of the student's course work? For example, the student attended a conference as part of a team representing the University and where attendance was specifically a requirement of a degree-pursuant course and listed in the course syllabi or in the program handbook.
5. If "Yes" to #4, both the student's COA and OFA must be increased to include the cost of the travel/conference but will offset each other with little to no impact to the student's overall financial aid package.
6. If "No" to #4, the travel is for the benefit of the student and is not considered a required part of the student's education. In this situation, COA cannot be increased. There are three scenarios to process a travel payment for a student in this situation.
 - i. Scenario #1: The student paid, out of pocket, the expenses for the travel. After the travel occurs, the department may collect receipts and reimburse the student for expenses incurred, up to the exact cost of the documented expenses. This includes mileage and meal per diems as described in the accountable plan rules for reimbursement found in the [University Travel and Expense Manual](#). Mileage may be

reimbursed at a flat rate per mile, but parking, tolls, and taxi fare must have receipts. This reimbursement is not considered OFA and does not need to be included in the student's financial aid offer nor reported as additional gift aid on the student's Form 1098-T. Any reimbursement exceeding the value of the itemized receipts must be included as OFA in the financial aid offer and reported on the student's Form 1098-T. SFS and Tax does not need to be included in this transaction unless the value of the reimbursement exceeds the value of itemized receipts. The department must maintain all receipt documentation and will be required to produce it in case of an audit.

- ii. Scenario #2: Before the student travels, the department may elect to pay the cost of the travel on behalf of the student, directly to the vendor. Examples include purchasing the airline ticket, hotel room, conference fees directly from the vendor. No money is ever given to the student directly. This is not considered OFA and does not need to be included in the student's financial aid offer nor reported as additional gift aid on the student's Form 1098-T. SFS and Tax does not need to be included in this transaction.
- iii. Scenario #3: The department may give the student a lump sum payment to help offset travel expenses. This stipend is not based on itemized receipts. Traditionally this occurs before the student travels, though not exclusively. This is considered OFA and must be included in the student's financial aid offer and reported as additional gift aid on the student's Form 1098-T. Because the COA cannot be increased, the additional payment may result in a reduction of other financial aid. Requests should be sent to DeptRSA@mail.wvu.edu.

E. Awards/Prizes

Awards and prizes provided to WVU students are generally considered additional gift aid. In addition to the payment procedures described in "Section 3 Procedure" above, departments conferring such gifts are responsible for notifying both SFS and Tax and must include the following information: the type of gift, the value of the gift, the student's

name, and WVU ID. The award/prize must be reported to SFS and Tax via email at DeptRSA@mail.wvu.edu and tax@mail.wvu.edu regardless of whether the award/prize takes the form of cash or non-cash items (e.g., electronic devices, laptops, iPads). Awards and prizes are considered additional gift aid if the gift is restricted to students (including both WVU students and students enrolled at other educational institutions).

Gift cards are considered another form of cash similar to cash or check payments. All gift cards issued must be reported to Tax on a quarterly basis as part of the required quarterly housing and gift card request. Tax will share gift card information with SFS.

Award or prize payments paid to any foreign national student is potentially subject to ATAX for those who are considered a non-resident alien for income tax purposes. Also, payments to foreign national individuals who are not a WVU student can be considered a violation of status depending on the payment. Departments should contact Tax at foreignnationalprocessing@mail.wvu.edu before awarding either a WVU student or a non-WVU student who is a foreign national individual an award or prize to ensure that the individual is eligible to receive the payment without violation of their Visa status and/or to determine if the payment would be subject to ATAX.

5. Additional Information & Considerations

A. WVU Foundation

Payments made using WVU Foundation funds should follow the same guidelines outlined above with compensatory stipend payments paid through the University payroll system; non-compensatory stipend payments to WVU students paid through the student's Banner account; and non-compensatory stipend payments to non-WVU students paid through Mountaineer Marketplace. Stipend payments should not be made directly to the individual by the Foundation without prior approval from Tax and SFS.

B. Human Subject Payments

Human subject payments are **not** considered a type of stipend regardless of whether the individual is a WVU student or an employee. Human subject payments are not reportable for financial aid purposes.

For tax purposes, human subject payments are considered additional income by the IRS regardless of the dollar amount paid, the individual's status (employee, student, or

neither), and are potentially reportable by the University as Other Income in Box 3 on Form 1099-MISC if reporting thresholds are met.

C. Pre-Paid Cards

Pre-paid cards are not permitted as a form of payment for any type of stipend including student travel.

D. Student Athlete Travel Per Diem

Pre-paid cards are permitted for per-diem for student athletes traveling to a sporting event where they are representing the University. Standard per diem rates and accountable plan rules apply and must be followed. All student athlete per diems must be reported by the Athletic Department to both SFS and Tax on a quarterly basis.

E. Student Athlete NCAA Student Assistance Fund

All payments made to or on behalf of a student athlete from the NCAA Student Assistance Fund must be reported by the Athletic Department to both SFS and Tax on a quarterly basis. All payments made from the Student Assistance Fund, including payments for permanent total disability (PTD) and loss of value (LOV) insurance are subject to review by SFS and Tax and potentially considered OFA and/or tax reportable.

F. Gift Cards

Gift cards are considered another form of cash similar to cash or check payments. Gift cards are not a recommended payment for stipends, but if used, must be preapproved through the Stipend Approval Process as described in “Section 3 Procedure” above and will be treated under the appropriate stipend category based on the reason for issuing the gift card. All gift cards issued must be reported by the department on a quarterly basis as part of the required quarterly housing and gift card request from Tax Services. Tax Services will share gift card information with SFS.

G. Non-Employment Compensatory Stipend Payments

In rare circumstances stipend payments may be made that are for services rendered to the University and for which the University would be the primary beneficiary of any work product produced with any benefit to the individual being incidental but for which the situation would not be considered employment. In these situations, the payment should be

made through Mountaineer Marketplace as a vendor payment. All such payments to individuals require an Independent Contractor Determination form to be submitted and approved before work starts. A Form 1099-NEC, *Nonemployee Compensation* will be issued to report payments made to approved independent contractors when the total payments equal or exceed a specified threshold, currently \$600 during a calendar year.

Non-employment compensatory stipend payments paid to any foreign national individual are potentially subject to ATAX for those who are considered a non-resident alien for income tax purposes. Additionally, payments to foreign national individuals who are not a WVU employee or student can be considered a violation of status depending on the payment. Departments should contact Tax at foreignnationalprocessing@mail.wvu.edu prior to the commencement of any work by a non-WVU foreign national individual to ensure that the individual is eligible to receive the payment without violation of their Visa status and/or to determine if the payment would be subject to ATAX.

H. Other Tax Considerations

All payments, including employment wages, compensatory stipends, non-compensatory stipends, gift aid, human subject payments, etc., paid to an individual are considered potentially taxable income by the IRS. Depending upon the type of payment and the related reporting requirements, the University may or may not have a reporting obligation including issuance of Forms W-2, 1098-T, 1042-S, 1099-NEC, and/or 1099-MISC.

Regardless of the University's reporting responsibility, it is the recipient's personal responsibility to ensure that all potentially taxable income is reported on their individual tax return. For payments of non-compensatory educational-related stipends whether paid to a WVU student or a non-WVU student, the following language is recommended by Tax to be included by departments on both their web site and in any communication made with the individual regarding their non-compensatory stipend:

All non-compensatory stipend payments provided to individuals as aid in their educational pursuit are considered potentially taxable income by the IRS dependent upon their individual tax situation and their related qualified educational expenses as defined by the IRS. For additional information regarding the taxability of non-compensatory stipends and other forms of gift aid, please see [IRS Publication 970](#) and/or [irs.gov](https://www.irs.gov).

6. Definitions

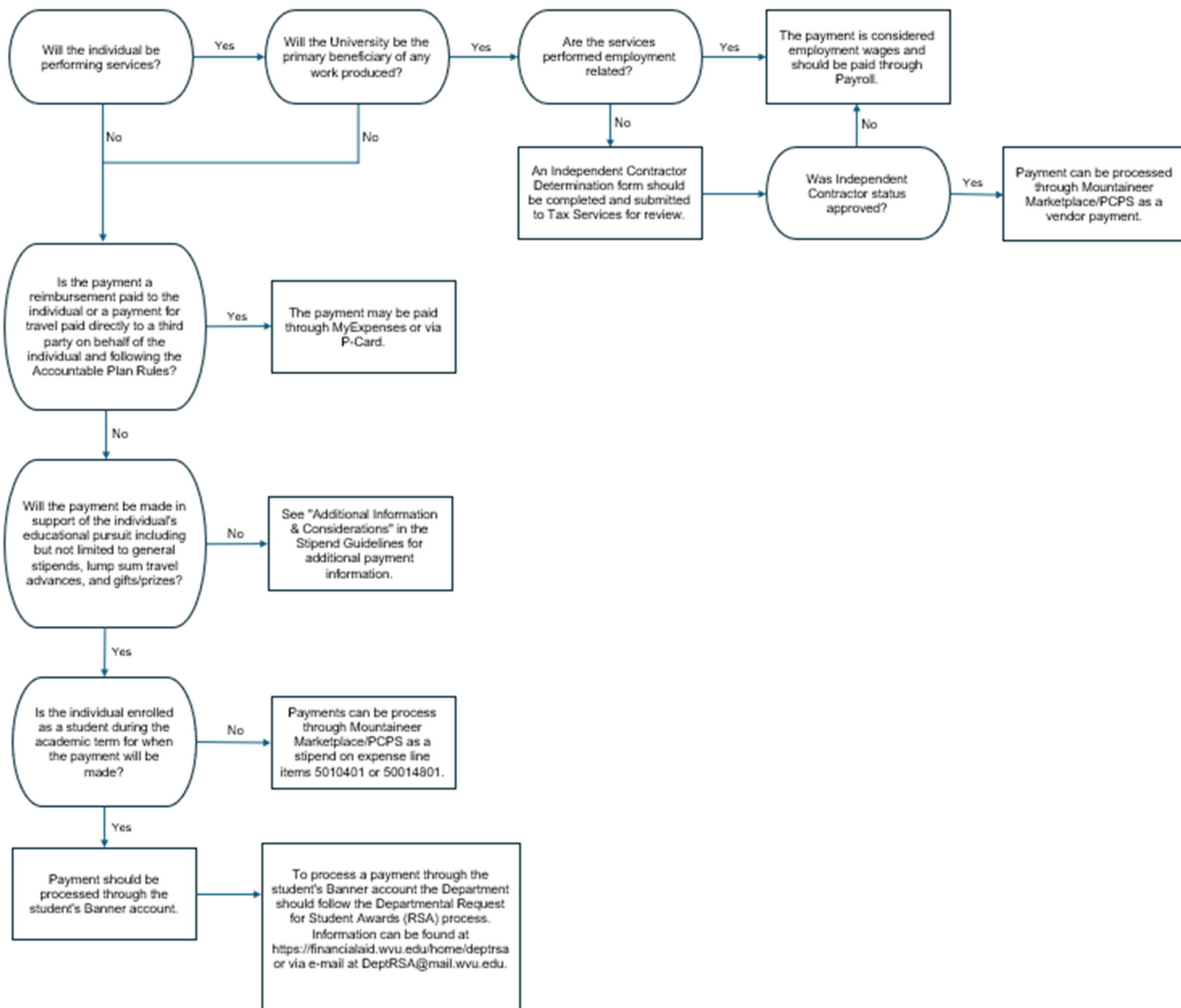
Cost of Attendance (COA): also known as the budget, is an estimate of that student's educational expenses for the period of enrollment. Any eligible institution of higher education that receives Title IV, Higher Education Act (HEA) funds must create a uniform Cost of Attendance for similarly enrolled students. See **20 U.S. Code § 1087II**.

Other Financial Assistance (OFA): any funds for a period of enrollment that a student (or a parent on behalf of a student) will receive from Federal, State, institutional, or other sources in accordance with **34 CFR § 682.200**.

Title IV Aid: refers to the financial aid programs for postsecondary students, authorized under Title IV of the Higher Education Act of 1965, as amended (Title IV, HEA) and administered by the U.S. Department of Education and listed in **34 CFR 668.1(c)**

7. Stipend Determination Flowchart

December 2025



Text-Based Flow Chart

1. Will the individual be performing services?
 - a. **Yes** (Go to step 2)
 - b. **No** (Go to step 5)
2. Will the University be the primary beneficiary of any work produced?
 - a. **Yes** (go to step 3)
 - b. **No** (Go to step 5)
3. Are the services performed employment related?
 - a. **Yes** (go to step 4)
 - b. **No** (go to step 12)
4. The payment is considered employment wages and should be paid through Payroll. **(End)**
5. Is the payment a reimbursement paid to the individual or a payment for travel paid directly to a third party on behalf of the individual and following the Accountable Plan Rules?
 - a. **Yes** (go to step 6)
 - b. **No** (go to step 7)
6. The payment may be paid through MyExpenses or via P-Card. **(End)**
7. Will the payment be made in support of the individual's educational pursuit including but not limited to general stipends, lump sum travel advances, and gifts/prizes?
 - a. **Yes** (Go to step 8)
 - b. **No** (Go to step 11)
8. Is the individual enrolled as a student during the academic term for when the payment will be made?
 - a. **Yes** (Go to step 9)
 - b. **No** (Go to step 12)
9. Payment should be processed through the student's Banner account. To process a payment through the student's Banner account the Department should follow the [Department Request for Student Awards \(RSA\)](#) process or via email at DeptRSA@mail.wvu.edu. **(End)**
10. See "Additional Information & Considerations" in the Stipend Guidelines for payment additional information. **(End)**
11. Payments can be processed through Mountaineer Marketplace/PCPS as a stipend on expense line items 5010401 or 5014801. **(End)**
12. An Independent Contractor form should be completed and submitted to Tax Services for review.
 - a. **Go to step 13**
13. Was Independent Contractor status approved?
 - a. **Yes** (Go to step 14)
 - b. **No** (Go to step 4)
14. Payment can be processed through Mountaineer Marketplace/PCPS as a vendor payment. **(End)**