

Payments Made to Graduate Students Definitions

Type of Payment	Definition	General Ledger Object Code
Merit-Based Scholarships	A payment made to a student for qualified educational expenses (e.g., tuition and fees) awarded on the basis of academic performance. Note: This type of scholarship is not contingent upon the graduate student providing services to the University.	82005
Tuition Remission	A payment made to a graduate assistant for qualified educational expenses (e.g., tuition and fees). In addition to receiving wages, a salary or a stipend for assistantship duties (see below), a graduate assistant typically receives partial tuition remission according to the policy of the University.	82010 (Masters), 82011 (PhD)
Graduate Assistant Wages	A payment made to a graduate assistant (including graduate grading assistants and graduate technical assistants), classified as a non-exempt employee, for services provided to the University in connection with a graduate assistantship. In addition to wages, a graduate assistant typically receives partial tuition remission according to the policy of the University (see tuition remission above).	71130, 71135, 71140
Graduate Teaching Assistant Salary	A payment made to a graduate teaching assistant, classified as an exempt employee, for services provided to the University in connection with a graduate assistantship. In addition to wages, a graduate teaching assistant typically receives tuition remission according to the policy of the University (see tuition remission above).	71145
Graduate Research Assistant Stipend	A non-compensatory payment made to a graduate research assistant classified as a student conducting research which is primarily for the purpose of fulfilling the requirements for an advanced degree. In addition to a stipend, a graduate research assistant typically receives tuition remission according to the policy of the University (see tuition remission above).	82570 (Masters), 82575 (PhD)
Other Stipends (living allowance)	A payment made to a student to assist with academic and living expenses while in school in excess of the amount of tuition and fees normally charged. Note: A portion of such stipend may be considered a qualified scholarship to the extent that the student establishes that amounts were used for certain required fees. Refer to IRS Publication 970 , Tax Benefits for Higher Education, Section 1, Scholarship, Fellowships, Grants and Tuition Reductions, for guidance with respect to required fees.	82565

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Student Wages – Academic Year	A payment made to a student for services provided to the University as a regular student employee; not part of a graduate assistantship.	71250, 71350
Other Student Wages – Summer	A payment made to a student for services provided to the University as a regular student employee; not part of a graduate assistantship. Note: the student must be registered for classes during the summer quarter and/or the fall quarter to be considered a student employee.	71250
Prizes & Awards	A payment made to a student based on a competition, achievement or performance not related to employment and <u>not required</u> to be used for educational purposes. No past, present or future services were provided by the student in connection with the receipt of these funds.	82560