

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