WPI Student Funding

	Payment Type Determination	Handling
Department	WPI needs to make a payment to a currently enrolled student.	
Talent & Inclusion	Is the payment compensation for services provided to the University by an individual student. (Yes → Student is an employee; No → Are substantial conditions attached to the payment, which exceed the incidental duties as a student.) Are substantial conditions attached to the payment, which exceed the incidental duties as a student. (Yes → Student is an employee; No → Is the student receiving a payment that enables them to pursue research primarily for the benefit of the University.) Is the student receiving a payment that enables them to pursue research primarily for the benefit of the University. (Yes → Student is an employee; No → Bursar's Office)	Wages should be paid through payroll & earnings are reportable on a Form W-2. Contact talent@wpi.edu for processing instructions.
Bursar's Office	Is the payment a scholarship or fellowship intended to defer a portion of the cost of attendance? (Yes → Payment is a scholarship; No → Is the payment an expense reimbursement?) Is the payment an expense reimbursement? (Yes → Is expense reimbursement or travel advance primarily for the benefit of the student's education?; No → Accounts Payable Award) Is expense reimbursement or travel advance primarily for the benefit of the student's education? (Yes → Payment is a scholarship; No → Payment is a business expense)	Most scholarship payments should be posted to the student account. Tax reporting for US Citizens will be on a Form 1098T and no withholding is necessary. Submit the Student Funding Request in Workday for review & processing. Tax reporting for international students will be on a Form 1042-S and may be subject to 14% tax withholding.
Accounts Payable Expenses	Payment is a business expense	Submit Expense Report in Workday. Payment is not considered income & no tax reporting is required.
Accounts Payable Award	Is the payment a gift, award or incentive? (Yes → Payment is a taxable award)	Taxable award payments should be processed by Accounts Payable Tax reporting for US Citizens will be on a Form 1099 MISC. Submit the Student Funding Request in Workday for review & processing. Tax reporting for international students will be on a Form 1042-S and may be subject to up to 30% tax withholding.