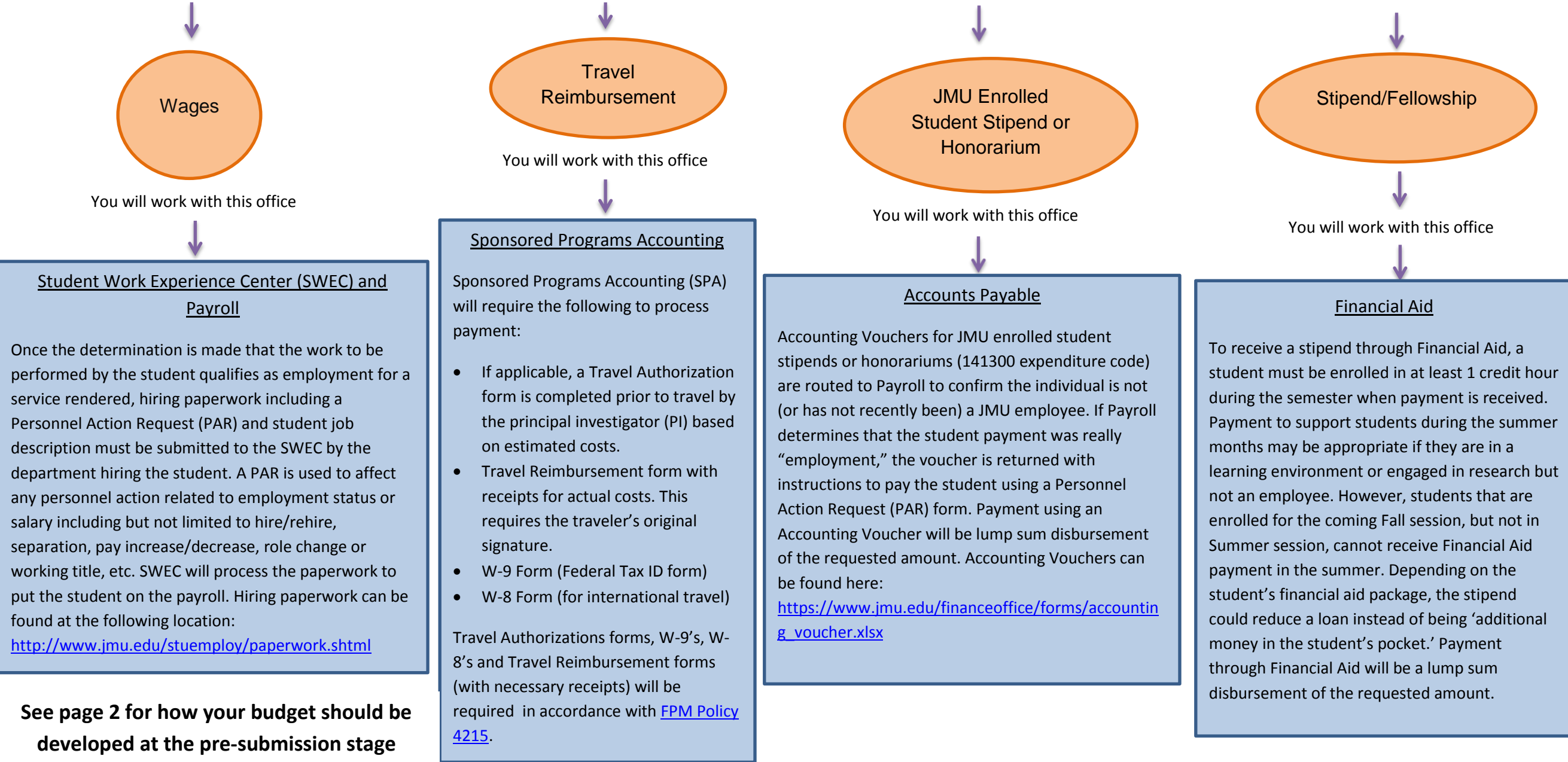
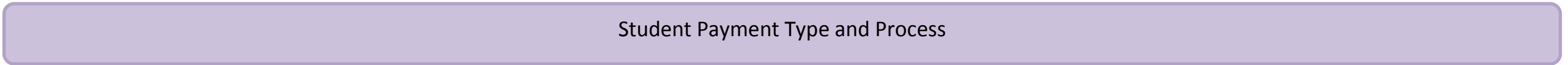


Decision Tree to Determine Student Payment Types and Process



Wages

You will work with this office

Student Work Experience Center (SWEC) and Payroll

Once the determination is made that the work to be performed by the student qualifies as employment for a service rendered, hiring paperwork including a Personnel Action Request (PAR) and student job description must be submitted to the SWEC by the department hiring the student. A PAR is used to affect any personnel action related to employment status or salary including but not limited to hire/rehire, separation, pay increase/decrease, role change or working title, etc. SWEC will process the paperwork to put the student on the payroll. Hiring paperwork can be found at the following location:
<http://www.jmu.edu/stuemploy/paperwork.shtml>

See page 2 for how your budget should be developed at the pre-submission stage

Travel Reimbursement

You will work with this office

Sponsored Programs Accounting

Sponsored Programs Accounting (SPA) will require the following to process payment:

- If applicable, a Travel Authorization form is completed prior to travel by the principal investigator (PI) based on estimated costs.
- Travel Reimbursement form with receipts for actual costs. This requires the traveler’s original signature.
- W-9 Form (Federal Tax ID form)
- W-8 Form (for international travel)

Travel Authorizations forms, W-9’s, W-8’s and Travel Reimbursement forms (with necessary receipts) will be required in accordance with [FPM Policy 4215](#).

JMU Enrolled Student Stipend or Honorarium

You will work with this office

Accounts Payable

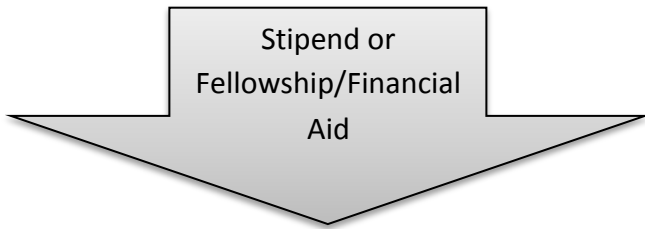
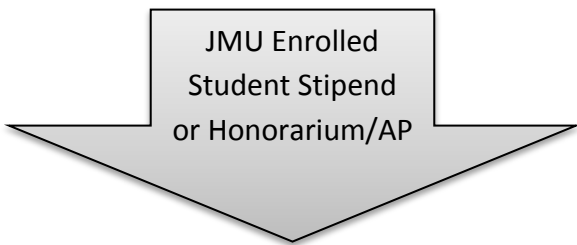
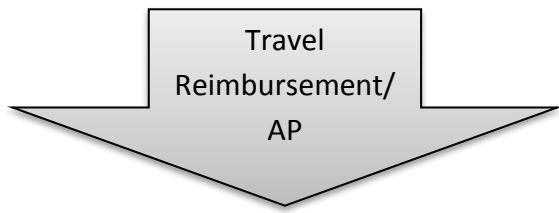
Accounting Vouchers for JMU enrolled student stipends or honorariums (141300 expenditure code) are routed to Payroll to confirm the individual is not (or has not recently been) a JMU employee. If Payroll determines that the student payment was really “employment,” the voucher is returned with instructions to pay the student using a Personnel Action Request (PAR) form. Payment using an Accounting Voucher will be lump sum disbursement of the requested amount. Accounting Vouchers can be found here:
https://www.jmu.edu/financeoffice/forms/accounting_voucher.xlsx

Stipend/Fellowship

You will work with this office

Financial Aid

To receive a stipend through Financial Aid, a student must be enrolled in at least 1 credit hour during the semester when payment is received. Payment to support students during the summer months may be appropriate if they are in a learning environment or engaged in research but not an employee. However, students that are enrolled for the coming Fall session, but not in Summer session, cannot receive Financial Aid payment in the summer. Depending on the student’s financial aid package, the stipend could reduce a loan instead of being ‘additional money in the student’s pocket.’ Payment through Financial Aid will be a lump sum disbursement of the requested amount.



Budget Development

Generally on the proposal budget, FICA payroll tax at 7.65% will be allocated on the student wages unless the PI is certain that the student will be exempt by being enrolled half-time (or more) at the time the payroll payments are made. The wages should be included in the indirect cost base if the sponsor allows for indirect costs per JMU's Federally Negotiated Indirect Cost Rate.

Budget Development

Travel costs are estimated based on historical data and available rates. Expenditures will be based on actual costs and allowable rates per Virginia and James Madison University travel procedures. OSP will develop travel projections based on GSA rates: <https://www.gsa.gov/portal/content/104877>

Budget Development

Competitive solicitation processes may be required for goods/services costing more than \$5,000. Please see the Sponsored Programs Pre-Award Guide for Procurements at: http://www.jmu.edu/sponsoredprograms/forms-tools-resources/Sponsored_Programs_Pre-Award_Guide_for_Procurement.pdf

Budget Development

Considered a Participant Support Cost (PSC). Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. Stipends for a 10-12 week experience generally range from \$4,000 - \$4,500. OSP will budget for FICA on a student stipend/fellowship, just in case it is decided that the payment should go through Payroll instead of Financial Aid. If the sponsor allows for indirect costs per JMU's Federally Negotiated Indirect Cost Rate, then the stipend would not be included in the indirect cost base.

Undergraduates

Must pay a minimum wage at \$7.25/hr. up to a maximum of \$11.70/hr. for highly technical skills. Undergrads cannot work more than 20 hours per week during the academic year or 40 hours per week in the summer; not to exceed 1,500 hours per year, May 1 through April 30.

Graduate Students

Do not generally receive wages during the academic year but may in the summer for work on deliverables produced on a project. Graduate Assistants (GA's) normally receive tuition support and stipend during the academic year.

Yes

GA/TA/RA Stipends are often paid on grants. In exchange for the stipend, the GA/TA/RA is expected to work 20 hours per week on the project. Ideally tuition is coupled with the stipend. Rates are at this location: https://www.jmu.edu/grad/current-students/assistantships/assist_info.shtml#Tuition

Is this payment for a Graduate/Teaching/Research Assistant?

No

