

Wages

Attributes

For: teaching, research, etc.
 Direction/supervision over individual
 Defined workweek and/or schedule
 Based on services

Work With

Student Work Experience Center (SWEC) and Payroll

Required forms

- Personnel Action Request (PAR)
 - Student job description
- Submitted by the department hiring the student.

[Paperwork Link](#)



Travel Reimbursement

Attributes

For: Travel Expenses – tolls, parking, lodging, meal, per diem



Work With

Sponsored Programs Accounting (SPA)

Required forms

- Travel Authorization form*
- Travel Reimbursement form**
- W-9 Form (Federal Tax ID form)
- W-8 Form (for international travel)



JMU Enrolled Student Stipend/Honorarium

Attributes

Stipend: for education related activities
Honorarium: for services that are one-time/not recurring – not a set price

Work With

Accounts Payable



Process

Accounting Vouchers routed to Payroll

JMU Employee?

Yes

No

Voucher returned with instructions

Pay with [Account Voucher](#)

Budget Development

Competitive solicitation processes may be required for goods/services costing more than \$5,000.
 See [Sponsored Programs Pre-Award Guide for Procurements](#)

Stipend/Fellowship

Attributes

Assist with costs for degree, training, or research



Work With

Financial Aid



Requirements

- Student enrolled in at least 1 credit hour during semester when payment is received
- During the summer, student is in a learning environment or engaged in research – but not an employee

Budget Development



FICA payroll tax: 7.65% allocated on student wages***

Indirect costs: If allowed by sponsor+, should be included in the indirect cost base.

Undergraduate

Graduate

Wage: \$7.25/hr to \$11.70/hr
Hours Academic: 20 hrs/wk max
Hours Summer: 40 hrs/wk max
1,500 hrs/yr max

Academic Year: Graduate Assistants (GA's) normally receive tuition support and stipend. Graduate students do not generally receive wages
Summer: May receive wages for work project

Budget Development



Travel costs: estimated based on historical data and available rates
Expenditures: based on actual costs and allowable rates per Virginia and JMU travel procedures
Travel projections: based on [GSA Rates](#)

*completed before travel by principal investigator based on estimated costs
 ** with receipts and traveler's original signature
 ***Unless PI is certain that the student will be enrolled at least half-time at the time payroll payments are made.
 + per JMU's Federally Negotiated Indirect Cost Rate.

Paid on Grants
Hours: 20/wk on project
Tuition coupled with stipend
[Rates](#)

Budget Development



Participant Support Costs (PSC):

- **Direct costs** – stipends, subsistence/travel allowances, registration fees
 - **Who:** participants/trainees
 - **For:** conferences/training projects
- Stipends:** 10-12 week experience
 ~\$4,000 - \$4,500

FICA: <add rate/info>
Indirect costs: If allowed by sponsor+, stipend is not included in the indirect cost base.

Graduate/Teaching/Research Assistants