TAXABLE AND NON-TAXABLE PAYMENTS TO STUDENTS

Policy Statement

The University makes various payments to selected students for teaching, research, or other education-related activities. In awarding and processing such payments, great care must be taken to classify them correctly for tax purposes. This requires careful adherence to both the policies and the procedures outlined below.

Reason for Policy/Purpose

The purpose of this policy is to explain how to categorize payments made to students in support of their education-related activities.

As a service to our students, this document also includes procedures to make them aware of possible personal income tax implications related to receiving these payments.

Who Needs to Know This Policy

All University constituents

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Policy/Procedures
Roles and Responsibilities

1. Awarding Entity – Department, Graduate Program Director or Committee, Principal Investigator, or other body that approves fellowship payments by:
   - selecting the candidate; and
   - completing the Assistantship and Fellowship Recommendation Form and Payment Characterization Checklist as appropriate.

2. Department Chair – Approves fellowship payments by:
   - signing all Payment Characterization Checklists and Assistantship and Fellowship Recommendation Forms;
   - for research-funded payments, recommending whether a payment should be a payment involving services or a stipend;
   - for research-funded payments, maintaining a filing system to track payments;
   - for research-funded payments receiving the Fellowship Acceptance Form from the recipient; and
   - for research-funded payments, forwarding the signed stipend payment request form to Supply Chain to initiate the payment.

3. Principal Investigator (PI) – Coordinates research-funded fellowship offers and payments by:
   - working with the Research Service Coordinator (RSC) at the proposal stage to determine appropriate budgeting of stipends vs. payments involving services for students;
   - selecting the candidate;
   - completing and signing the Assistantship and Fellowship Recommendation Form and Payment Characterization Checklist;
   - assembling and sending the offer package;
   - coordinating with the RSC on funding availability and allowability; and
   - initiating the payment by completing and signing the stipend payment request form.

4. Research Service Coordinator (RSC) – Coordinates research-funded fellowship offers and payments by:
   - at the proposal stage, counseling the PI toward appropriate budgeting of the payment as a stipend vs. a payment involving services based on the criteria on the Payment Characterization Checklist;
   - at the post-award stage, reviewing the fellowship offer for funding availability and allowability;
   - signing the Payment Characterization Checklist and stipend payment request form.

5. School Fellowship Coordinator (SFC), including the Director of Fellowships and Graduate Student Support – Coordinates non-research-funded fellowship offers and payments by:
   - recommending whether a payment should be a payment involving services or a stipend;
   - signing the Payment Characterization Checklist (if applicable);
   - signing the Assistantship and Fellowship Recommendation Form;
   - running the SC-270 report to determine whether the recipient is receiving other stipend payments and addressing issues related to multiple payments;
   - reviewing offer packages and assembling the award materials;
   - maintaining a filing system to track the accuracy of payments;
   - sending the offer package to the recipient;
   - receiving the Fellowship or Assistantship Acceptance Form from the proposed recipient;
   - completing and signing the stipend payment request form and sending it to Supply Chain to initiate the payment; and
   - notifying the department of the recipient’s acceptance.
Characterization of Payments

Often, it is difficult to distinguish between training activities and payments involving services for which IRS reporting and withholding is required. The term “training,” although not a defined term for tax purposes, can be defined to include both of the following:
- Activities engaged in outside of a formal classroom setting; and
- Activities that assist the individual in developing skills directly relevant to his or her field of study.

In this context, the term “services” is used to mean “studies, research, or other activities conducted primarily for the benefit of the University (or other grantor)”.

The following are factors that indicate that a payment is for training and should be treated as a stipend:
- The recipient is not expected to provide any substantial “quid pro quo” in exchange for the stipend;
- The focus is on the experience to be gained by the student rather than on the performance of services that benefit the grantor;
- The recipient has significant input in determining the research activities to be conducted;
- The recipient is not required to provide any deliverable other than progress reports to the University, or in certain cases, to the sponsor; and
- Recipients are not required to have performed past services or to agree to perform future services for the University as a condition of receiving the payment.

The following are factors that indicate that a payment involves services:
- The University has the right to direct the recipient’s work, including when, where and how the work will be done and what the final product will be. Note, however, that this does not include educational guidance;
- Recipients serve as instructors, teaching assistants, laboratory technicians or in other roles for which the University, in the absence of the recipient, would need to use employees or contractors; and
- The services are performed in fulfillment of the University’s contractual obligations with outside entities under which the recipient is required to produce specific deliverables.

When an employee of the University is also a degree candidate receiving a fellowship for study in a field that is related to his or her area of employment, the recipient’s employment status may affect the characterization of the payment. In cases where the recipient is a degree candidate and the payment is used for “qualified tuition and related expenses” (tuition and/or required fees, books, supplies or equipment), the payment is non-taxable and excludable from the recipient’s taxable income.

However, when the payment covers other expenses not covered by the non-taxable fellowship definition, the recipient’s employment status is a significant factor in determining whether to categorize the payment as a payment involving services.
What Forms to Use

Following is a list of support package materials, with an indication of which materials are to be used for which type of package. Payment step procedures located following these instructions correspond to the categories in the matrix below.

<table>
<thead>
<tr>
<th>Process Document</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>Page Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistantship &amp; Fellowship Recommendation Form</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>14</td>
</tr>
<tr>
<td>Payment Characterization Checklist</td>
<td></td>
<td>X</td>
<td>X</td>
<td>15</td>
</tr>
<tr>
<td>Fellowship Acceptance Form</td>
<td></td>
<td>X</td>
<td>X</td>
<td>17</td>
</tr>
<tr>
<td>Graduate Assistantship Acceptance Form</td>
<td>X</td>
<td></td>
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</tr>
<tr>
<td>Graduate Teaching Assistantship Award Letter and Requirements</td>
<td>X</td>
<td></td>
<td></td>
<td>19</td>
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<tr>
<td>Graduate Research Assistantship Award Letter and Requirements</td>
<td>X</td>
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<td>22</td>
</tr>
<tr>
<td>Graduate Administrative Assistantship Award Letter and Requirements</td>
<td>X</td>
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<td></td>
<td>25</td>
</tr>
<tr>
<td>Non-Research-Funded Fellowship Award Letter</td>
<td></td>
<td>X</td>
<td></td>
<td>28</td>
</tr>
<tr>
<td>Research-Funded Fellowship Award Letter</td>
<td></td>
<td></td>
<td>X</td>
<td>29</td>
</tr>
<tr>
<td>Graduate Fellowship Requirements (Stipend &amp; Tuition Award OR Stipend only)</td>
<td>X</td>
<td></td>
<td></td>
<td>30</td>
</tr>
<tr>
<td>Graduate Fellowship Requirements (Tuition Award only)</td>
<td>X</td>
<td></td>
<td></td>
<td>32</td>
</tr>
<tr>
<td>Stipend Payment Form (see Supply Chain Stipend Payment Procedure)</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

Examples of these forms are included in this policy document. Forms or templates are available on the web at http://stipends.gwu.edu.

The wording in the award letters must be used as is, but paragraphs may be added before and after the standard wording in order to personalize the letter to the requirements of the department.

The one page “Summary of Tax Implications and University Reporting Requirements for Payments” must accompany every award letter. These documents – one for U.S. citizens/resident aliens and one for international students – are available on the tax department web site and are included as exhibits to this policy.
**PROCESS #1 - ASSISTANTSHIP PAYMENT STEPS (For Stipend Portion Only)**

**Awarding Entity**
1. Select candidate.
2. Complete the Assistantship and Fellowship Recommendation Form.
3. Forward the Assistantship and Fellowship Recommendation Form to the Department Chair.

**Department Chair**
4. Sign the Assistantship and Fellowship Recommendation Form.
5. Forward the Assistantship and Fellowship Recommendation Form to the School Fellowship Coordinator.

**School Fellowship Coordinator (SFC)**
6. Sign the Assistantship and Fellowship Recommendation Form.
7. Review files to determine whether the recipient receives or has been offered any other award. Based on the information, approve or disapprove the support package. If approved, file the information. If not approved, the flow returns to the Department for further revision/review.
8. Send the award package to the proposed recipient. The package includes the assistantship letter, Assistantship Acceptance Form, Assistantship requirements, and the one page tax guidance document for students.

**Student**
9. Return the Assistantship Acceptance Form to the SFC whether the offer is accepted or declined.
   (If the offer is declined, the Awarding Entity will select another candidate.)

**School Fellowship Coordinator (SFC)**
10. Complete and sign the stipend payment request form and send it to Supply Chain to initiate the payment.
11. File a copy of the stipend payment request form and Assistantship Acceptance form.
PROCESS #2 - NON-RESEARCH FUNDED FELLOWSHIP PAYMENT STEPS

**Awarding Entity**
1. Select the candidate.
2. If the offer is for a tuition award only, this process should not be used. Otherwise, complete the Assistantship and Fellowship Recommendation Form.
3. If the award is made up of a stipend only or a stipend and tuition award only, complete and sign the Payment Characterization Checklist.
4. Forward the Assistantship and Fellowship Recommendation Form and Payment Characterization Checklist (if applicable) to the Department Chair.

**Department Chair**
5. Sign the Assistantship and Fellowship Recommendation Form.
6. Sign the Payment Characterization Checklist (if applicable). If not, proceed to Step 11.
7. Forward the Assistantship and Fellowship Recommendation Form and Checklist (if applicable) to the SFC.

**School Fellowship Coordinator**
8. Based on the completed checklist (if applicable), determine whether the payment is a stipend or payment for services performed.
9. Determine whether the payment is for services performed. If so, the payment is not a fellowship. Return the checklist to the department. The department is responsible for the CIS/Employee Hire Form process.
10. Sign the Payment Characterization Checklist (where applicable) and the Assistantship and Fellowship Recommendation Form and file the information.
11. Run the SC-270 report to determine other fellowship amounts and evaluate the offer package including consideration of other payments.
12. Approve or disapprove the offer package. If the offer package is disapproved, contact the Awarding Entity to resolve the issues.
13. Assemble the award materials. The package includes non-research funded fellowship letter, Fellowship Acceptance Form, Fellowship requirements, and the one page tax guidance document for students.
14. Send the award package to the proposed recipient. The package includes the non-research funded fellowship letter, Fellowship Acceptance Form, Fellowship requirements, and the one page tax guidance document for students.

**Student**
15. Return the Fellowship Acceptance Form to the SFC whether the offer is accepted or declined.
(If the offer is declined, the Awarding Entity will select another candidate.)

**School Fellowship Coordinator**
16. Complete and sign the stipend payment request form and send it to Supply Chain to initiate the payment.
17. File a copy of the stipend payment request form and Fellowship Acceptance form.
PROCESS #3 - RESEARCH-FUNDED FELLOWSHIP PAYMENT STEPS

**Principal Investigator (PI)**
1. Select a candidate.
2. If the offer is for a tuition award only, this process should not be used. Otherwise, complete the Assistantship and Fellowship Recommendation Form and sign it.
3. If the award is made up of a stipend only or a stipend and tuition award only, complete the Payment Characterization Checklist.
4. Sign the Checklist.
5. Forward the Assistantship and Fellowship Recommendation Form and Payment Characterization Checklist (if applicable) to the Department Chair.

**Department Chair**
6. Sign the Assistantship and Fellowship Recommendation Form, make a copy (see step 10) and file the original.
7. Sign the Checklist.
8. Based on the completed checklist, determine whether the payment is a stipend or payment for services performed. If the payment is for services performed, the payment is not a fellowship. Return the Checklist to the Department. The Department is responsible for the CIS/Employee Hire form process.

**Principal Investigator (PI)**
9. If payment is not for services performed, complete and sign the stipend payment request form and assemble the award materials. The package includes the award letter for research-funded payments, and Fellowship Acceptance Form.
10. Forward the offer package to the Research Service Coordinator (RSC). A copy of the award letter, Fellowship Acceptance Form, original copy of the Payment Characterization Checklist, copy of the Assistantship and Fellowship Recommendation Form, and signed stipend payment request form are included.

**Research Service Coordinator (RSC)**
11. Review the package for funding availability and allowability under the award and confirm that the offer package is complete. If funding is not available or a fellowship cannot be justified given the nature of the award, notify the PI and negotiate a resolution. If approved, sign the Payment Characterization Checklist and stipend payment request form and return the Checklist and signed stipend payment request form to the Department Chair.

**Department Chair**
12. Notify the PI that the package has been approved. File the Checklist and signed stipend payment request form.

**Principal Investigator (PI)**
13. Send the offer package to the proposed recipient. The package includes the award letter for research-funded payments, the Fellowship Acceptance Form, and the one page tax guidance document for students.

**Student**
14. Return the Fellowship Acceptance Form to the Department Chair (whether accepted or declined).

**Department Chair**
15. File the Acceptance Form. If the offer is declined, notify the PI. (Process begins again.)
16. If offer is accepted, send the signed original stipend payment request form to Supply Chain to initiate the payment.
Tax Implications and Reporting Requirements of Payments to Students

**Note**: This section describes the tax implications and reporting requirements for payments made to two categories of students. Section A. should be referenced for payments made to U.S. citizens or resident aliens. Section B. should be referenced for payments made to international students (also referred to as “nonresident aliens”).

A. Tax Implications and Reporting Requirements of Payments to U.S. Citizens or Resident Aliens

1. Non-Taxable Fellowship

A fellowship payment received by a candidate for a degree, also called a “scholarship” payment by the IRS, is not taxable income to the student if it is used for tuition and required fees, and/or for books, supplies and equipment required of all students in the course. These payments do not need to be reported to the student by the University and do not need to be reported to the IRS by the student or the University.

2. Taxable Fellowship

A payment used for expenses other than those described in section 1 is a taxable fellowship, also referred to as a stipend. Examples include payments used for living and incidental expenses such as room and board, travel, non-required books and personal computers, etc. These payments are taxable income to the student; however, the University is not required to withhold income tax or FICA tax on the payment. In addition, the University is not required to provide to the student or to the IRS any type of year-end summary such as Forms W-2 or 1099-MISC for these payments. Students, however, are responsible for reporting these payments and remitting any tax due with their personal income tax return, e.g. Forms 1040 or 1040-EZ and the corresponding state forms.

Students should maintain a record of the stipend payments they have received during the calendar year (January 1 to December 31), remembering to include payments they received by check via Accounts Payable Services. The total annual payments received can also be obtained from the departmental fellowship letter(s) (remembering to refer to letters from more than one academic year, if applicable, so that payments are allocated to the correct calendar year).

3. Payments Involving Services

Payments received in connection with the performance of past, present or future services by a student are taxable income, subject to federal, state and FICA tax withholding by the University. Federal and state income taxes are withheld throughout the year based on the Form W-4, *Employee’s Withholding Allowance Certificate*, completed by the student. The tax law provides for an exemption from FICA for students receiving payments who are also enrolled in and regularly attending classes at the University (also referred to as the “student FICA” exemption).

The University reports the total of all payments involving services (from all GW departments, positions and semesters within the calendar year) made to U.S. citizens and resident alien students, along with any related income and employment taxes withheld, on Form W-2, *Wage and Tax Statement*. Form W-2 is provided to the student and the IRS. The student is required to report this income on his or her annual personal income tax return.

For more information regarding the taxation of payments to U.S. students, please consult the Tax Department.

Tax Department
2100 M Street Suite 203
Washington DC 20052
202 994-2556
http://www2.gwu.edu/~tax/taxdept.cfm
B. Tax Implications and Reporting Requirements of Payments to International Students (“Nonresident aliens”)

1. Non-Taxable Fellowship
A fellowship payment received by a candidate for a degree, also called a scholarship” payment by the IRS, is not taxable income to the student if it is used for tuition and required fees, and/or for books, supplies, and equipment required of all students in the course. These payments do not need to be reported to the student by the University and do not need to be reported to the IRS by the University.

2. Taxable Fellowship
A payment used for expenses other than those described in section 1 is a taxable fellowship, also referred to as a stipend. Examples include payments used for living and incidental expenses such as room and board, travel, non-required books and personal computers, etc.

A taxable fellowship paid to a nonresident alien with an "F-1", "J-1", "M-1", or “Q-1” visa is subject to U.S. income tax withholding at a rate of 14% unless tax treaty relief is available. Currently, state taxes are not required to be withheld by the University even though the payments may be taxable in the state. This, however, is subject to changes in state legislation. A taxable fellowship is not subject to FICA withholding.

Students from countries that have a tax treaty with the U.S. that includes a scholarship article may claim exemption or a reduction of the 14% withholding if the payment meets the requirements of the treaty. The student must, however, complete the required forms at the University’s Tax Department.

The University reports stipend payments and the amount of federal tax withheld, if any, on Form 1042-S to the student and to the IRS. Students are responsible for reporting these payments and remitting any tax due with their personal income tax return, e.g. Forms 1040NR or 1040NR-EZ and the corresponding state forms.

3. Payments Involving Services
Payments received in connection with the past, present or future performance of services by a nonresident alien student are taxable income, subject to federal and state income tax withholding by the University. Federal and state income taxes are withheld throughout the year based on the Form W-4, Employee’s Withholding Allowance Certificate, completed by the student. Nonresident alien students on F-1, J-1, M-1 or Q-1 status, who comply with the terms of their status, are exempt from FICA for certain periods. Once a nonresident student becomes a resident alien, the general “student FICA” exemption will apply.

Nonresident alien students who receive payments that are not exempt from income tax withholding under a tax treaty will receive a Form W-2, Wage and Tax Statement, from GW. Form W-2 is also provided to the IRS.

Students from countries that have a tax treaty with the U.S. that includes a wage article may claim exemption or a reduction of income tax withholding if the payment meets the requirements of the treaty and the student completes the required forms with the University’s Tax Department. Nonresident aliens who had a portion of their payments exempted from withholding under a U.S. income tax treaty will receive Form 1042-S, Foreign Person’s U.S. Source Income Subject to Withholding, for that portion of the payments. The income reported on the Form 1042-S will not be duplicated on Form W-2. Form 1042-S is also provided to the IRS.

Nonresident alien students are responsible for reporting their exempt and taxable payments and remitting any tax due with their personal income tax return, e.g. Forms 1040NR or 1040NR-EZ and the corresponding state forms.

For more information regarding the taxation of payments to international students, please consult the Tax Department.

Tax Department
2100 M Street Suite 203
Washington DC 20052
202 994-2556
http://www2.gwu.edu/~tax/taxdept.cfm
Assistantship & Fellowship Recommendation Form

Student’s Name: ______________________  ______________________  ______
                      Last                First                MI

Student’s SSN or Student ID Number: ______________________________

____  New Admit        ______  Admit Term (sem/yr)  OR     ______  Current Student

Department/Program: ______________________  Degree:  ________________

Support Package Recommendation:
___Full Academic Year     ____Fall Only     ___Spring Only     ___Summer Only     ___Full Calendar Year

___Other (explain) _________

___Renewable___________     ___Non-Renewable

(Number of Additional Years)

☐  Assistantship     ___Teaching (GTA)     ___Research (GRA)     ___Administrative (GAA)

☐  Fellowship: Formal name, if applicable ______________________

If support package is classified as a Fellowship, the Payment Characterization Checklist must be completed, signed and attached to this form.

A. Payment Involving Services:  $________________________  Start Date____________  End Date__________

B. Stipend (Living Allowance):  $________________________  Start Date____________  End Date__________

C. Tuition Award:  credit hours or dollar amount $________
    (Tuition awards may NOT be awarded in exchange for work.)

Funding Source:

___School/Department Graduate     ___School/Department Restricted Fund
    Student Support Budget

___Endowment     ___Sponsored Project

☐  Is all or part of the Fellowship administered by the Office of Graduate Student Assistantships and Fellowships
    (GSAF)?  (if box is checked, signature is required)

Department/PI Recommendation:

PRINT NAME    DATE

SIGNATURE      @gwu.edu
              GW ADDRESS

E-MAIL        PHONE #

Dept Chair Approval    DATE

SFC Approval (if not research-funded)    DATE

GSAF    DATE
PAYMENT CHARACTERIZATION CHECKLIST INSTRUCTIONS

Often it is difficult to characterize payments as stipends or payments involving services. The Payment Characterization Checklist is to be used to determine whether payments to recipients should be characterized as stipends or payments involving services. This Checklist is to be completed by the awarding entity for support packages that include stipends only or stipends and tuition awards only. The Checklist is not required for tuition-only awards, Graduate Assistantships or SEAP participants. The checklist should be completed as follows:

1. Insert the recipient’s name and Social Security Number.
2. Answer each question by circling your response.
3. For non-research funded payments, have the Department Chair sign and date the Checklist and then forward the Checklist to your School Fellowship Coordinator so that he/she can make the final determination as to the classification of the payment.
4. For research funded payments, have the Principal Investigator and Department Chair sign and date the Checklist. Then, have the Department Chair make the determination as to the classification of the payment. Once classification of the payment is made, forward the Checklist to the Research Service Coordinator so that he/she may sign and date the Checklist.

The following are examples of situations where the payment is properly classified as a stipend:

- The recipient is not expected to provide any substantial “quid pro quo” in exchange for the payment.
- The focus is on the experience to be gained by the student rather than on the performance of services that benefit the grantor.
- The recipient has significant input in determining the research activities to be conducted.
- The recipient is not required to provide any deliverable other than progress reports to the University, or in certain cases, the sponsor.
- Recipients are not required to have performed past services or to agree to perform future services for the University as a condition of receiving the payment.

The following are examples of situations where the payment is properly classified as a payment involving services:

- The University has the right to direct the recipient’s work, including when, where and how the work will be done and what the final product will be. (This does not include educational guidance.)
- Recipients serve as instructors, teaching assistants, laboratory technicians or in other roles for which the University, in the absence of the recipient, would need to use employees or contractors.
- The services are performed in fulfillment of the University’s contractual obligations with outside entities under which the recipient is required to produce specific deliverables.
Payments are to be considered either a stipend or a payment involving services, depending on the following factors:

### PAYMENT CHARACTERIZATION CHECKLIST

<table>
<thead>
<tr>
<th>Factor</th>
<th>Stipend</th>
<th>Payment Involving Services</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Status of Recipient</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Is the Recipient currently enrolled in a degree program at the University?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>2. If not, will the Recipient be enrolled in a degree program at the University by the time the stipend payment is to be made?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>3. If the funding for the stipend is provided in any part from a sponsored project, is the Recipient’s program of study related directly to the scope of work of that sponsored project?</td>
<td><strong>Yes or N/A</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>4. When is the Recipient expected to graduate?</td>
<td>_______</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>B. How closely is the activity controlled?</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Other than primarily for educational guidance, does a representative of the University tell the recipient where, when and how to work?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td>2. Other than primarily for educational guidance, does the University have the right to exercise control or supervision over the sequence of work performed?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td>3. Is the recipient required to report on anything other than academic progress?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td><strong>C. Who determines the activities to be performed by the recipient?</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Does the recipient primarily determine activities? (A faculty advisor may assist or guide the recipient.)</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>2. Does a University representative primarily determine activities based on its needs (e.g., completing work on a University research grant)?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>3. Are the tasks performed directly relevant to the student’s degree program?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>4. Is the activity being undertaken primarily to fulfill requirements for courses such as independent study or dissertation research?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td><strong>D. Will benefits be obtained by the University or other grantor?</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Is the benefit primarily to the University (e.g., will results of research be used by the University as the primary basis of its report to a sponsor or are services performed in fulfillment of the University’s obligations to an outside funding entity)?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td>2. Is the recipient serving in a capacity for which the University, in the absence of that same recipient, would need to hire an employee or contractor?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td>3. Does the University have contractual obligations with outside entities under which the recipient is required to produce specific deliverables?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td>4. Do the tasks performed contribute to the development of skills needed for teaching or conducting research in the student’s discipline?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td><strong>E. What is the effect of past or future service?</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Is the payment awarded in consideration of past services or are future services to the University or other entity required?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td>2. Are there service pay-back requirements imposed by the funding agency?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td><strong>F Other Factors:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Was the recipient selected primarily on the basis of work experience?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td>2. Was the recipient selected primarily to further education or training?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>3. Is the payment being made through an externally funded Training Award?</td>
<td><strong>Yes</strong></td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>4. Is the amount of the payment based upon compensation of employees performing similar activities?</td>
<td><strong>No</strong></td>
<td><strong>Yes</strong></td>
</tr>
</tbody>
</table>

*A yes response to this question is a strong indicator that the payment should be considered a payment involving services.

If Department Chair has indicated his/her approval by signing below, he/she indicates that to the best of his/her knowledge, the payment has been correctly categorized as a _____ stipend OR _____ payment for services.
<table>
<thead>
<tr>
<th>Research Funded Payments</th>
<th>Non-Research Funded Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Investigator</td>
<td>Completed by:</td>
</tr>
<tr>
<td>Department Chair</td>
<td>Department Chair</td>
</tr>
<tr>
<td>Research Services Coordinator</td>
<td>School Fellowship Coordinator</td>
</tr>
</tbody>
</table>
Fellowship Acceptance Form

Fellowship: 

Awardee’s Name: 

Please note that the University has no tax reporting requirements related to these payments, except for international recipients. Please refer to the tax department’s web site (www.gwu.edu/~tax) as there may be federal and state personal income tax implications related to receiving this fellowship. This information is intended to assist you in determining your tax liability and reporting obligations. Because your tax liability depends on your particular circumstances, you should contact your personal tax advisor or the IRS with any questions or concerns.

By your signature on the acceptance line of this form, you indicate your acceptance of the fellowship offered to you by The George Washington University. Your signature also indicates that you accept and understand the following points:

- I understand that no services to the University or any other organizations are required in exchange for my fellowship.
- I understand that I must comply with the requirements of my specific fellowship.
- I understand that I am subject to the provisions of and must comply with all applicable George Washington University policies, including The George Washington University’s patent and copyright policies. (see http://www.gwu.edu/~research/policies.htm)
- I understand that the University has no responsibility to withhold taxes from or report to the government the stipend portion of my fellowship if I am a US citizen or resident alien. I understand that I may have to report my stipend as income on my tax return and that I am responsible for any taxes due. (Please see IRS Publication 520 or the tax department’s web site to determine the taxable portion.)
- If I am a nonresident alien, I understand that I must make an appointment with the tax department to complete the required tax forms and identify if a tax treaty applies in order to determine the University’s tax withholding and reporting requirements related to my fellowship. The tax department may be reached at 202-994-2556.
- I understand that the tax department’s web site (www.gwu.edu/~tax) is available to me, and that I must determine my tax liability related to these payments. I also understand that I may need to contact my tax advisor or the IRS for information.

I accept this fellowship and its conditions. 

I do not accept the fellowship as outlined.

Signature

Signature

Social Security Number

Social Security Number

Date

Date

Return signed form by ___________ to: ________________________________
Graduate Assistantship Acceptance Form

Department:  

Awardee’s Name:  

By your signature on the acceptance line of this form, you indicate your acceptance of the Graduate Assistantship offered to you by The George Washington University. Your signature also indicates that you accept and understand the following points:

- I understand that I must comply with the requirements of my specific support package.
- I understand that I am subject to the provisions of and must comply with all applicable George Washington University policies, including The George Washington University’s patent and copyright policies. (see http://www.gwu.edu/~research/policies.htm)
- I understand that I must complete the Employment Eligibility Verification Program form (Form I-9) with GW Human Resource Services (2033 K Street, NW).
- I understand that the services portion of the payments I receive will have tax withheld and will be reported to me at the end of the year by the University on Form W-2 and/or Form 1042-S.
- I understand that the University has no responsibility to withhold taxes from or report to the government the stipend portion of my fellowship if I am a US citizen or resident alien. I understand that I may have to report my stipend as income on my tax return and that I am responsible for any taxes due. (Please see IRS Publication 520 or the tax department’s web site to determine the taxable portion.)
- If I am a nonresident alien, I understand that I must make an appointment with the tax department to complete the required tax forms and identify if a tax treaty applies in order to determine the University’s tax withholding and reporting requirements related to my fellowship. The tax department may be reached at 202-994-2556.
- I understand that the University’s tax web site is available to me at http://www.gwu.edu/~tax/index.cfm, and that I must determine my tax liability related to these payments. I also understand that I may need to contact my tax advisor or the IRS for information.

I accept this support package and its conditions.  

______________________________  
Signature

______________________________  
Social Security Number

______________________________  
Date

I do not accept the support package as outlined.  

______________________________  
Signature

______________________________  
Social Security Number

______________________________  
Date

Enclosure: Graduate Assistantship Requirements

Return signed form by __________ to:
Dear _________________:

We are very pleased to offer you a Graduate Teaching Assistantship (GTA) in the Department of ____________________________ for the 200_ -0_ academic year. This support package includes:

- A University Fellowship in the form of:
  - A Stipend in the amount of $________and
  - A Tuition Award in the amount of ________ tuition credit hours or $___________.
  and
- A payment for your services as a GTA in the amount of $ _____________

Given the number of applicants seeking support packages, we would appreciate it if you would inform us within two weeks from the date of this letter* as to your acceptance of this support package. Please sign the enclosed acceptance form, and return it to my office. Information on GTA requirements and conditions is detailed on the attached sheet; acceptance indicates that you have read and agreed to these conditions. If you have any questions concerning this support package, please contact ______________________.

[For incoming, International Graduate Students only: Although the deadline for reply is April 15th, we strongly encourage you to respond as soon as possible to allow for time to obtain a student visa and arrive at GW to begin your graduate program this fall. We cannot send your visa paperwork until you have accepted this offer, and the process to obtain the necessary visa from a U.S. consulate abroad can take at least three months following receipt of the visa paperwork.]

As a new GTA, you will be required to participate in the Graduate Teaching Assistant Program (GTAP) orientation on ____________ and, during your first semester, in a GTA certification course designed to help you carry out your GTA duties as effectively as possible. Information on these programs will be sent to you at a later date. Please keep us informed of any change in your address.

If your native language is not English, you are also required to participate in an Oral Proficiency Interview prior to the beginning of the semester. The date and time of the Interview will be included in the GTAP materials.

Please sign the attached Graduate Assistantship Acceptance Form to indicate your intent to accept or decline this support package and return it to my office. We recommend that you keep a copy for your records.

Congratulations. Given the considerable competition for assistantships, we are happy to be able to select you as a recipient.

Cordially,

___________________________________________
Dean or Associate Dean for Graduate Studies

Enclosures
cc: [department]

* Per CGS Resolution, return date must say by April 15 if letter is mailed prior to April 1st.
GRADUATE TEACHING ASSISTANTSHIPS

[school] is pleased to offer you a support package to assist you in successfully completing a graduate degree at The George Washington University.

CONDITIONS OF ASSISTANTSHIP

In order to accept and retain a Graduate Teaching Assistantship, you must meet the following conditions:

1. Return a signed copy of the Graduate Assistantship Acceptance Form to ____________________________ by the deadline date indicated in the letter, indicating your intent to accept or decline the support package and its conditions.
2. Enroll full-time in a graduate degree program of [school] (at least 9 credit hours per semester, or more if required by a specific program, unless otherwise approved by the Dean’s office) and not be employed in a full-time position. Both your department and the Dean’s office must be consulted with respect to any part-time employment.
3. Meet the academic performance requirements of the department and [school].
4. Be responsible for payment of all tuition and fees not covered by the support package.
5. Related to the services portion of your support package, discuss your expected duties with your home department as soon as possible after accepting the support package, and satisfactorily fulfill these responsibilities.
6. Prior to beginning the semester, complete the Graduate Teaching Assistant Program (GTAP) orientation successfully (unless you were appointed as a GTA at GW in preceding years). The GTAP orientation dates are indicated in your letter.
7. If you are a first-time GTA at GW, enroll in and successfully complete the GTA Certification Course (a one-credit-hour, tuition-free course).
8. Complete the appropriate tax forms and Employment Eligibility Verification Program form (Form I-9) with GW Human Resource Services (2033 K Street, NW) within three business days after beginning GTA duties.
9. Provide your Social Security Number to GW Human Resource Services, your school’s Graduate Student Services (international students only), and the Registrar’s office.
10. If your native language is not English, participate in an Oral Proficiency Interview at GW prior to the beginning of the semester. Those individuals who do not pass the Oral Proficiency Interview will be required to register for English as a Foreign Language course work and/or receive individual tutoring. Additionally, GTAs must follow University requirements regarding the English placement test.
11. If you are an international student, hold an appropriate visa (J or F) to accept an appointment as a Graduate Teaching Assistant.

GENERAL INFORMATION

All support packages are based on academic excellence. Depending upon the policy of the academic department, support packages may be extended or renewed, although a support package will not be given for more than ______ years for master's candidates or ____ years for Ph.D. candidates. Renewal is not automatic, and each student must reapply through his or her respective department/program office to be considered for the following year. Please check with your department for application and deadline information.

All or part of the support package may be terminated at any time if the conditions of appointment as described above are not met, or if poor academic progress or unsatisfactory performance in the GTA role warrants it. Generally, prior to termination, the program will endeavor to inform the student of his/her inadequacies, provide suggestions for improvement and a timeline for addressing deficiencies, offer additional assistance and/or mentoring, and/or suggest resources to aid the student’s improvement. If no improvement takes place within the time allowed, the department will request the Dean’s office to send the student a written notification that the support package will be terminated, with a stated effective date. However, the University reserves the right to terminate a GTA support package including all parts immediately and without prior notice if, in the judgment of the Department Chair and concurrence of the Dean, such action is warranted.

Graduate Teaching Assistantships typically include: a payment for providing teaching assistance, a stipend and/or tuition award. Responsibilities vary among departments, but should average no more than 20 hours per week, and may include laboratory teaching, grading papers, or conducting course sections. Payments may vary by department and according to the GTA’s level of education. They are usually made for the full academic year, with checks issued on the last business day of each month, beginning in September and ending in May. Checks are picked up by the students at their academic departments.
Graduate Teaching Assistantships

The fellowship associated with Graduate Teaching Assistantships does not require service and comes in two forms: stipend checks and tuition awards. Stipends are paid monthly over the academic year, with checks issued on the first business day of each month. Fellowship/Stipend checks are picked up by the student in ______________________, and those for other stipends are distributed by the Office of Graduate Student Assistantships and Fellowships (Rice Hall, 6th floor). International students receiving stipends must have valid Social Security Numbers and have filled out the appropriate tax paperwork before their second stipend check will be released. Please note that if GTAs have not enrolled for the required number of semester hours, or if applicable, have not completed the required GTAP orientation (see condition #6 above), or have not completed the oral interview or EFL Placement Test (see condition #10 above), the department/school may withhold the stipend at the start of the semester until the requirement at issue is met. A special session will be held at the International Student Orientation where the tax paperwork can be completed. Fellowship/Tuition Awards are credited to the student’s account at the beginning of each semester after the student has registered for the required credits. These awards cover the cost of tuition for course work that is credited toward the student’s degree program, up to the total amount of the award (normally no more than nine tuition hours per semester, for a maximum of 18 tuition hours per academic year). Any part of the tuition award that is not used within the academic year reverts to the department or to [school] and cannot be converted to cash. The academic year includes the fall and spring semesters. Fellowship/Tuition Awards are not transferable to future academic years.

Please note that the University has no tax reporting requirements related to the fellowship parts of the support package, except in the case of international recipients. Please refer to the tax department’s web site (www.gwu.edu/~tax) as there may be federal and state personal income tax implications related to receiving a fellowship. This information is intended to assist you in determining your tax liability and reporting obligations. Because your tax liability depends on your particular circumstances, you should contact your personal tax advisor or the IRS with any questions or concerns.

The student has full responsibility for covering the costs of the following charges upon registration: the Student Association fee and tuition charges above the tuition award. In either case, the student will be liable for any payment due and charges for courses that are (1) not on the student’s program of study; or (2) not taken for credit. Consortium courses are allowed if the particular course is NOT offered at GW and if the Consortium course is included in the student’s official program of study document. If the student drops a course once the semester has begun and does not replace it with another approved course, the tuition award for that course will be withdrawn, and the student will be liable for any payment due.

COUNCIL ON GRADUATE SCHOOLS RESOLUTION REGARDING GRADUATE SCHOLARS, FELLOWS, TRAINEES, AND ASSISTANTS

Acceptance of an offer of financial support (such as graduate scholarship, fellowship, traineeship, or assistantship) for the next academic year by a prospective or enrolled graduate student completes an agreement that both student and graduate school expect to honor. In that context, the conditions affecting such offers and their acceptance must be defined carefully and understood by all parties.

Students are under no obligation to respond to offers of financial support prior to April 15; earlier deadlines for acceptance of such offers violate the intent of this Resolution. In those instances in which a student accepts an offer before April 15, and subsequently desires to withdraw that acceptance, the student may submit in writing a resignation of the appointment at any time through April 15. However, an acceptance given or left in force after April 15 commits the student not to accept another offer without first obtaining a written release from the institution to which the commitment has been made. Similarly, an offer by an institution after April 15 is conditional on presentation by the student of the written release from any previously accepted offer. It is further agreed by the institutions and organizations subscribing to the above Resolution that a copy of this Resolution should accompany every scholarship, fellowship, traineeship, and assistantship offer.
Graduate Research Assistantship Award Letter and Requirements

[Date]

Dear __________________: 

We are very pleased to offer you a Graduate Research Assistantship (GRA) in the Department of ________________________________ for the 200__-0__ academic year. This support package includes:

- A University Fellowship in the form of:
  - A Stipend in the amount of $________and
  - A Tuition Award in the amount of ________ tuition credit hours or $___________.

- A payment for your services as a GRA in the amount of $ ____________

Given the number of applicants seeking support packages, we would appreciate it if you would inform us within two weeks from the date of this letter* as to your acceptance of this support package. Please sign the enclosed acceptance form, and return it to my office. Information on GRA requirements and conditions is detailed on the attached sheet; acceptance indicates that you have read and agreed to these conditions. If you have any questions concerning this support package, please contact ____________________.

[For incoming, International Graduate Students only: Although the deadline for reply is April 15th, we strongly encourage you to respond as soon as possible to allow for time to obtain a student visa and arrive at GW to begin your graduate program this fall. We cannot send your visa paperwork until you have accepted this offer, and the process to obtain the necessary visa from a U.S. consulate abroad can take at least three months following receipt of the visa paperwork.]

Please sign the attached Graduate Assistantship Acceptance Form to indicate your intent to accept or decline this support package and return it to my office. We recommend that you keep a copy for your records.

Congratulations. Given the considerable competition for assistantships, we are happy to be able to select you as a recipient.

Cordially,

___________________________________________
Dean or Associate Dean for Graduate Studies

Enclosures

cc: [department]

* Per CGS Resolution, return date must say by April 15 if letter is mailed prior to April 1st.
GRADUATE RESEARCH ASSISTANTSHIPS

[School] is pleased to offer you a support package to assist you in successfully completing a graduate degree at The George Washington University.

CONDITIONS OF ASSISTANTSHIP

In order to accept and retain a Graduate Research Assistantship, you must meet the following conditions:

1. Return a signed copy of the Graduate Assistantship Acceptance Form to ____________________________ by the deadline date indicated in the letter, indicating your intent to accept or decline the support package and its conditions.

2. Enroll full-time in a graduate degree program of ____________________________ (at least 9 credit hours per semester, or more if required by a specific program, unless otherwise approved by the Dean’s office) and not be employed in a full-time position. Both your department and the Dean’s office must be consulted with respect to any part-time employment.

3. Meet the academic performance requirements of the department and ________________.

4. Be responsible for payment of all tuition and fees not covered by the support package.

5. Related to the services portion of your support package, discuss your expected duties with your home department as soon as possible after accepting the support package, and satisfactorily fulfill these responsibilities.

6. Complete the appropriate tax forms and Employment Eligibility Verification Program form (Form I-9) with GW Human Resource Services (2033 K Street, NW) within three business days after beginning GRA duties.

7. Provide your Social Security Number to GW Human Resource Services, your school’s Graduate Student Services (international students only), and the Registrar’s office. (No payroll forms can be submitted for processing without this number.)

8. If you are an international student, hold an appropriate visa (J or F) to accept an appointment as a Graduate Research Assistant.

GENERAL INFORMATION

All support packages are based on academic excellence. Depending upon the policy of the academic department, support packages may be extended or renewed, although a support package will not be given for more than ______ years for master’s candidates or ____ years for Ph.D. candidates. Renewal is not automatic, and each student must reapply through his or her respective department/program office to be considered for the following year. Please check with your department for application and deadline information.

All or part of the support package may be terminated at any time if the conditions of appointment as described above are not met, or if poor academic progress or unsatisfactory performance in the GRA role warrants it. Generally, prior to termination, the program will endeavor to inform the student of his/her inadequacies, provide suggestions for improvement and a timeline for addressing deficiencies, offer additional assistance and/or mentoring, and/or suggest resources to aid the student’s improvement. If no improvement takes place within the time allowed, the department will request the Dean’s office to send the student a written notification that the support package will be terminated, with a stated effective date. However, the University reserves the right to terminate a GRA support package including all parts immediately and without prior notice if, in the judgment of the Department Chair and concurrence of the Dean, such action is warranted.

Graduate Research Assistantships typically include: a payment for providing research assistance, a stipend and/or tuition award. Responsibilities vary among departments, but should average no more than 20 hours per week. You should consult with your research supervisor regarding the specifics of your role. Payments may vary by department and according to the GRA’s level of education. They are usually made for the full academic year, with checks issued on the last business day of each month, beginning in September and ending in May. Checks are picked up by the students at their academic or awarding department.
Graduate Research Assistantships
(continued)

The fellowship associated with Graduate Research Assistantships does not require service and comes in two forms: stipend checks and tuition awards. Stipends are paid monthly over the academic year, with checks issued on the first business day of each month. Fellowship/Stipend checks are picked up by the student in _______________________, and those for other stipends are distributed by the Office of Graduate Student Assistantships and Fellowships (Rice Hall, 6th floor). International students receiving stipends must have valid Social Security Numbers and have filled out the appropriate tax paperwork before their second stipend check will be released. Please note that if GRAs have not enrolled for the required number of semester hours, the department/school may withhold the stipend at the start of the semester until the requirement at issue is met. Special session will be held at the International Student Orientation where the tax paperwork can be completed. Fellowship/Tuition Awards are credited to the student’s account at the beginning of each semester after the student has registered for the required credits. These awards cover the cost of tuition for course work that is credited toward the student’s degree program, up to the total amount of the award (normally no more than nine tuition hours per semester, for a maximum of 18 tuition hours per academic year). Any part of the tuition award that is not used within the academic year reverts to the department or to _______[school]____ and cannot be converted to cash. The academic year includes the fall and spring semesters. Fellowship/Tuition Awards are not transferable to future academic years.

Please note that the University has no tax reporting requirements related to the fellowship parts of the support package, except in the case of international recipients. Please refer to the tax department’s web site (www.gwu.edu/~tax) as there may be federal and state personal income tax implications related to receiving a fellowship. This information is intended to assist you in determining your tax liability and reporting obligations. Because your tax liability depends on your particular circumstances, you should contact your personal tax advisor or the IRS with any questions or concerns.

The student has full responsibility for covering the costs of the following charges upon registration: the Student Association fee and tuition charges above the tuition award. In either case, the student will be liable for any payment due and charges for courses that are (1) not on the student’s program of study; or (2) not taken for credit. Consortium courses are allowed if the particular course is NOT offered at GW and if the Consortium course is included in the student’s official program of study document. If the student drops a course once the semester has begun and does not replace it with another approved course, the tuition award for that course will be withdrawn, and the student will be liable for any payment due.
Graduate Administrative Assistantship Award Letter and Requirements

[date]

Dear _________________:

We are very pleased to offer you a Graduate Administrative Assistantship (GAA) in the Department of _________________ for the 200_–0_ academic year. This support package includes:

- A University Fellowship in the form of:
  - A Stipend in the amount of $________and
  - A Tuition Award in the amount of ________ tuition credit hours or $___________.

- A payment for your services as a GAA in the amount of $ _____________

Given the number of applicants seeking support packages, we would appreciate it if you would inform us within two weeks from the date of this letter* as to your acceptance of this support package. Please sign the enclosed acceptance form, and return it to my office. Information on GAA requirements and conditions is detailed on the attached sheet; acceptance indicates that you have read and agreed to these conditions. If you have any questions concerning this support package, please contact ______________________.

[For incoming, International Graduate Students only: Although the deadline for reply is April 15th, we strongly encourage you to respond as soon as possible to allow for time to obtain a student visa and arrive at GW to begin your graduate program this fall. We cannot send your visa paperwork until you have accepted this offer, and the process to obtain the necessary visa from a U.S. consulate abroad can take at least three months following receipt of the visa paperwork.]

Please sign the attached Graduate Assistantship Acceptance Form to indicate your intent to accept or decline this support package and return it to my office. We recommend that you keep a copy for your records.

Congratulations. Given the considerable competition for assistantships, we are happy to be able to select you as a recipient.

Cordially,

___________________________________________
Dean or Associate Dean for Graduate Studies

Enclosures
cc:  [department]

* Per CGS Resolution, return date must say by April 15 if letter is mailed prior to April 1st.
GRADUATE ADMINISTRATIVE ASSISTANTSHIPS

[school] is pleased to offer you a support package to assist you in successfully completing a graduate degree at The George Washington University.

CONDITIONS OF ASSISTANTSHIP

In order to accept and retain a Graduate Administrative Assistantship, you must meet the following conditions:

1. Return a signed copy of the Graduate Assistantship Acceptance Form to ____________________________ by the deadline date indicated in the letter, indicating your intent to accept or decline the support package and its conditions.

2. Enroll full-time in a graduate degree program of [school] (at least 9 credit hours per semester, or more if required by a specific program, unless otherwise approved by the Dean’s office) and not be employed in a full-time position. Both your department and the Dean’s office must be consulted with respect to any part-time employment.

3. Meet the academic performance requirements of the department and [school].

4. Be responsible for payment of all tuition and fees not covered by the support package.

5. Related to the services portion of your support package, discuss your expected duties with your home department as soon as possible after accepting the support package, and satisfactorily fulfill these responsibilities.

6. Complete the appropriate tax forms and Employment Eligibility Verification Program form (Form I-9) with GW Human Resource Services (2033 K Street, NW) within three business days after beginning GAA duties.

7. Provide your Social Security Number to GW Human Resource Services, your school’s Graduate Student Services (international students only), and the Registrar’s office. (No payroll forms can be submitted for processing without this number.)

8. If you are an international student, hold an appropriate visa (J or F) to accept an appointment as a Graduate Administrative Assistant.

GENERAL INFORMATION

All support packages are based on academic excellence. Depending upon the policy of the academic department, support packages may be extended or renewed, although a support package will not be given for more than _____ years for master’s candidates or ____ years for Ph.D. candidates. Renewal is not automatic, and each student must reapply through his or her respective department/program office to be considered for the following year. Please check with your department for application and deadline information.

All or part of the support package may be terminated at any time if the conditions of appointment as described above are not met, or if poor academic progress or unsatisfactory performance in the GAA role warrants it. Generally, prior to termination, the program will endeavor to inform the student of his/her inadequacies, provide suggestions for improvement and a timeline for addressing deficiencies, offer additional assistance and/or mentoring, and/or suggest resources to aid the student’s improvement. If no improvement takes place within the time allowed, the department will request the Dean’s office to send the student a written notification that the support package will be terminated, with a stated effective date. However, the University reserves the right to terminate a GAA support package including all parts immediately and without prior notice if, in the judgment of the Department Chair and concurrence of the Dean, such action is warranted.

Graduate Administrative Assistantships typically include: a payment for providing administrative assistance, a stipend and/or tuition award. Responsibilities vary among departments, but should average no more than 20 hours per week. You should consult with your administrative supervisor regarding the specifics of your role. Payments may vary by department and according to the GAA’s level of education. They are usually made for the full academic year, with checks issued on the last business day of each month, beginning in September and ending in May. Checks are picked up by the students at their academic departments.
Graduate Administrative Assistantships
(continued)

The fellowship associated with Graduate Administrative Assistantships does not require service and comes in two forms: stipend checks and tuition awards. Stipends are paid monthly over the academic year, with checks issued on the first business day of each month. Fellowship/Stipend checks are picked up by the student in ____________, and those for other stipends are distributed by the Office of Graduate Student Assistantships and Fellowships (Rice Hall, 6th floor). International students receiving stipends must have valid Social Security Numbers and have filled out the appropriate tax paperwork before their second stipend check will be released. Please note that if GAAs have not enrolled for the required number of semester hours, the department/school may withhold the stipend at the start of the semester until the requirement at issue is met. A special session will be held at the International Student Orientation where the tax paperwork can be completed. Fellowship/Tuition Awards are credited to the student’s account at the beginning of each semester after the student has registered for the required credits. These awards cover the cost of tuition for course work that is credited toward the student’s degree program, up to the total amount of the award (normally no more than nine tuition hours per semester, for a maximum of 18 tuition hours per academic year). Any part of the tuition award that is not used within the academic year reverts to the department or to __________[school]________ and cannot be converted to cash. The academic year includes the fall and spring semesters. Fellowship/Tuition Awards are not transferable to future academic years.

Please note that the University has no tax reporting requirements related to the fellowship parts of the support package, except in the case of international recipients. Please refer to the tax department’s web site (www.gwu.edu/~tax) as there may be federal and state personal income tax implications related to receiving a fellowship. This information is intended to assist you in determining your tax liability and reporting obligations. Because your tax liability depends on your particular circumstances, you should contact your personal tax advisor or the IRS with any questions or concerns.

The student has full responsibility for covering the costs of the following charges upon registration: the Student Association fee and tuition charges above the tuition award. In either case, the student will be liable for any payment due and charges for courses that are (1) not on the student’s program of study; or (2) not taken for credit. Consortium courses are allowed if the particular course is NOT offered at GW and if the Consortium course is included in the student’s official program of study document. If the student drops a course once the semester has begun and does not replace it with another approved course, the tuition award for that course will be withdrawn, and the student will be liable for any payment due.

COUNCIL ON GRADUATE SCHOOLS RESOLUTION REGARDING GRADUATE SCHOLARSHIPS, FELLOWSHIPS, TRAINEESHIPS, AND ASSISTANTSHIPS

Acceptance of an offer of financial support (such as graduate scholarship, fellowship, traineeship, or assistantship) for the next academic year by a prospective or enrolled graduate student completes an agreement that both student and graduate school expect to honor. In that context, the conditions affecting such offers and their acceptance must be defined carefully and understood by all parties.

Students are under no obligation to respond to offers of financial support prior to April 15; earlier deadlines for acceptance of such offers violate the intent of this Resolution. In those instances in which a student accepts an offer before April 15, and subsequently desires to withdraw that acceptance, the student may submit in writing a resignation of the appointment at any time through April 15. However, an acceptance given or left in force after April 15 commits the student not to accept another offer without first obtaining a written release from the institution to which the commitment has been made. Similarly, an offer by an institution after April 15 is conditional on presentation by the student of the written release from any previously accepted offer. It is further agreed by the institutions and organizations subscribing to the above Resolution that a copy of this Resolution should accompany every scholarship, fellowship, traineeship, and assistantship offer.
Non-research-funded Award Letter

<Date>

<First Name Last Name>
<Address1>
<Address2>

Dear Ms/Mr. <Last Name>:

It is my pleasure to inform you that you have been awarded a **GW Fellowship** for the 200_0 Academic Year. The GW Fellowship consists of a stipend in the amount of <$#, ###>, and a tuition award of up to <##> credits of tuition, worth <$Amount>. (Fees are not included.) This fellowship is awarded for the purpose of supporting your educational activities at The George Washington University. This fellowship is renewable (period of renewals), provided satisfactory academic performance is maintained during the period.

It is important that you inform us within two weeks from the date of this letter* as to your acceptance of this fellowship. Information on fellowships and their conditions, including important tax information, is detailed in the attachments to this letter. Your acceptance indicates that you have read and agreed to these conditions. If you have any questions, please contact me at [Contact Information].

[For incoming, International Graduate Students only: Although the deadline for reply is April 15th, we strongly encourage you to respond as soon as possible to allow for time to obtain a student visa and arrive at GW to begin your graduate program this fall. We cannot send your visa paperwork until you have accepted this offer, and the process to obtain the necessary visa from a U.S. consulate abroad can take at least three months following receipt of the visa paperwork.]

Please sign the attached Fellowship Acceptance Form to indicate your intent to accept or decline this fellowship and return it to my office. We recommend that you keep a copy for your records.

Congratulations on your fellowship.

Sincerely,

________________________
Awarding Entity

*Per CGS Resolution, return date must say by April 15 if letter is mailed prior to April 1st.
Research-funded Award Letter

<Date>

<First Name Last Name>
<Address1>
<Address2>

Dear Ms/Mr. <Last Name>:

It is my pleasure to inform you that you have been awarded a **GW Fellowship** for the period _________ to __________. The GW Fellowship consists of a stipend in the amount of <$#, ###>. *(OPTIONAL - and a tuition award of up to <##> credits of tuition, worth <$Amount>*. (Fees are not included.)*) This fellowship is awarded for the purpose of supporting your education at The George Washington University. The fellowship may be renewed (period of renewals), provided satisfactory academic performance is maintained during the period. In some cases a portion of the fellowship may be derived from external sources and its continuation may depend upon the continued availability of funds.

Please inform us by (insert date) whether you wish to accept this fellowship. Information on your fellowship and its conditions, including important tax information, is detailed in attachments to this letter. Your acceptance indicates that you have read and agreed to these conditions. If you have any questions, please contact me at (PI’s phone number).

Please sign the attached Fellowship Acceptance Form to indicate your intent to accept or decline this fellowship and return it to my office. We recommend that you keep a copy for your records.

Congratulations on your fellowship.

Sincerely,

________________________

PI’s Name
GRADUATE FELLOWSHIP REQUIREMENTS
(Stipend and Tuition Award OR Stipend Only)

The _________ is pleased to offer you a fellowship to assist you in completing your degree at The George Washington University. Listed below are the conditions under which this fellowship is made as well as general information on fellowships.

Conditions of Fellowships

In order to accept and retain a fellowship, you must meet the following conditions:

1. Return a signed copy of the Fellowship Acceptance form to ______ by April 15, or after April 1st, within two weeks from the date given, or by the deadline stated in the letter, indicating your intent to accept or decline the fellowship and its conditions.

2. If receiving a stipend or a stipend and a tuition award to support full-time study:
   • Enroll full-time in an on-campus degree program of [School] (for at least 9 credit hours per semester or more if required by a specific program, unless otherwise approved by the Dean’s office. If awarding office is other than the student’s Dean’s office, the awarding office must be informed of the permission to take less than 9 credit hours.)
   • If receiving stipend payments of $10,000 or more per academic year, receive permission from the ______ to work either on or off campus. A “Request For Permission to Work” form is available in the Office of Graduate Student Assistantships and Fellowships (Rice Hall, 602), and should be used to submit a request. Failure to obtain permission to work may result in cancellation of one or both parts of the University fellowship.
   • You must also not be employed in a full-time position/

3. Meet the academic performance requirements of your department and school.

4. Other requirements as specified in attachments or award letter.

General Information

All fellowships are based on academic excellence. Depending upon the policy of the academic department, fellowships may be extended or renewed, although a fellowship will not be given for more than ___ years for master’s candidates or ____ years for Ph.D. candidates. Renewal is not automatic, and each student must reapply through the renewal processes of his or her respective department/program office to be considered for the following year. Please check with your department for application or renewal application and deadline information.

Stipends are paid monthly over the academic year (unless fellowship letter states otherwise), with checks issued after noon on the first business day of each month. Stipend checks are picked up by the student in _________, however, The Office of Graduate Student Assistantships and Fellowships (Rice Hall, 602) and other offices on campus distribute some checks. The award letter should state where the check should be picked up. International students receiving stipends must have valid Social Security Numbers or show proof of applying for a valid Social Security Number and have filled out the appropriate tax paperwork by
three months after the first payment is issued. The stipend checks will not be released until the student's enrollment in the minimum required credit hours is confirmed.

Tuition awards are credited to the student's account at the beginning of each semester after the student has registered for the required credits. These awards cover the cost of tuition for course work that is credited towards the student's degree program, up to the total amount of the award (normally no more than nine tuition hours per semester, for a maximum of 18 tuition hours per academic year). Any part of the tuition award that is not used within the academic year reverts to the department or School and cannot be converted to cash. The academic year includes the fall and spring semesters. Tuition awards are not transferable to other semesters or the summer sessions without approval. Tuition awards are never transferable to future academic years.

Please note that the University has no tax reporting requirements related to the fellowship, except in the case of international recipients. Please refer to the tax department's web site (www.gwu.edu/~tax) as there may be federal and state personal income tax implications related to receiving a fellowship. This information is intended to assist you in determining your tax liability and reporting obligations. Because your tax liability depends on your particular circumstances, you should contact your personal tax advisor or the IRS with any questions or concerns.

The student has full responsibility, unless the fellowship letter states otherwise, for covering the costs of the following charges upon registration: the Student Association fee, tuition charges above the tuition award, late registration fees, special course-related fees, the dissertation fee, and graduation fee. The student will also be liable for any payment due and charges for courses that are (1) not on the student's program of study, or (2) not taken for credit. Consortium courses are allowed if the particular course is NOT offered at GW and if the Consortium course is included in the student's official program of study document. If the student drops a course once the semester has begun and does not replace it with another approved course, the tuition award will be withdrawn, and the student will be liable for any payment due. In some cases, the entire award is withdrawn.

COUNCIL ON GRADUATE SCHOOLS RESOLUTION REGARDING GRADUATE SCHOLARS, FELLOWS, TRAINEES, AND ASSISTANTS

Acceptance of an offer of financial support (such as graduate scholarship, fellowship, traineeship, or assistantship) for the next academic year by a prospective or enrolled graduate student completes an agreement that both student and graduate school expect to honor. In that context, the conditions affecting such offers and their acceptance must be defined carefully and understood by all parties.

Students are under no obligation to respond to offers of financial support prior to April 15; earlier deadlines for acceptance of such offers violate the intent of this Resolution. In those instances in which a student accepts an offer before April 15, and subsequently desires to withdraw that acceptance, the student may submit in writing a resignation of the appointment at any time through April 15. However, an acceptance given or left in force after April 15 commits the student not to accept another offer without first obtaining a written release from the institution to which the commitment has been made. Similarly, an offer by an institution after April 15 is conditional on presentation by the student of the written release from any previously accepted offer. It is further agreed by the institutions and organizations subscribing to the above Resolution that a copy of this Resolution should accompany every scholarship, fellowship, traineeship, and assistantship offer.
GRADUATE FELLOWSHIP REQUIREMENTS
(Tuition Award Only)

The ___________ is pleased to offer you a fellowship to assist you in completing your degree at The George Washington University. Listed below are the conditions under which this fellowship is made as well as general information on fellowships.

Conditions of Tuition Award Only Fellowships

In order to accept and retain a fellowship, you must meet the following conditions:

1. Return a signed copy of the Fellowship Acceptance form to ______________ by April 15, or after April 1st, within two weeks from the date given, or by the deadline stated in the letter, indicating your intent to accept or decline the fellowship and its conditions.

2. If required to study full-time during the academic year:
   • Enroll full-time in an on-campus degree program of {school} (for at least 9 credit hours per semester or more if required by a specific program, unless otherwise approved by the Dean’s office. If awarding office is other than the student’s Dean’s office, the awarding office must be informed of the permission to take less than 9 credit hours.)
   • You must also not be employed in a full-time position.

3. If award is for part-time study:
   • The registration requirements should be stated in your award letter.

4. Meet the academic performance requirements of your department and school.

General Information

All fellowships are based on academic excellence. Depending upon the policy of the academic department, fellowships may be extended or renewed, although a fellowship will not be given for more than _____ years for master’s candidates or ____ years for Ph.D. candidates. Renewal is not automatic, and each student must reapply through the renewal processes of his or her respective department/program office to be considered for the following year. Please check with your department for application or renewal application and deadline information.

Tuition awards are credited to the student’s account at the beginning of each semester after the student has registered for the required credits. These awards cover the cost of tuition for course work that is credited towards the student’s degree program, up to the total amount of the award (normally no more than nine tuition hours per semester, for a maximum of 18 tuition hours per academic year). Any part of the tuition award that is not used within the academic year reverts to the department or {School}, and cannot be converted to cash. The academic year includes the fall and spring semesters. Tuition awards are not transferable to other semesters or the summer sessions without approval. Tuition awards are never transferable to future academic years.

Please note that the University has no tax reporting requirements related to tuition awards credited to your account. Please refer to the tax department’s web site (www.gwu.edu/~tax) as there may be federal and state personal income tax implications related to receiving a fellowship. This information is intended to assist you in determining your tax liability and reporting obligations. Because your tax liability depends on your particular circumstances, you should contact your personal tax advisor or the IRS with any questions or concerns.
The student has full responsibility, unless the fellowship letter states otherwise, for covering the costs of the following charges upon registration: the Student Association fee, tuition charges above the tuition award, late registration fees, special course-related fees, the dissertation fee, and graduation fee. The student will also be liable for any payment due and charges for courses that are (1) not on the student's program of study, or (2) not taken for credit. Consortium courses are allowed if the particular course is NOT offered at GW and if the Consortium course is included in the student's official program of study document. If the student drops a course once the semester has begun and does not replace it with another approved course, the tuition award will be withdrawn, and the student will be liable for any payment due. In some cases, the entire award is withdrawn.

<table>
<thead>
<tr>
<th>Council on Graduate Schools Resolution Regarding Graduate Scholars, Fellows, Trainees, and Assistants</th>
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</thead>
<tbody>
<tr>
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</tr>
</tbody>
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Website Address for this Policy

http://policy.gwu.edu

Definitions

Grantor: This term refers to the University or any other funding organization.

Fellowship: This term is used interchangeably with the term “scholarship” by the Internal Revenue Service (IRS) to refer to both taxable and non-taxable payments to students. In this policy and its procedures, the term fellowship is used, since the payments addressed are for both study and research. This terminology is consistent with the way the IRS distinguishes between scholarship and fellowship.

Stipend: This term is used to represent the portion of the fellowship that is usually taxable. In no instance is a stipend a payment involving services.
Tuition Award: This term refers to the portion of the fellowship that is a direct credit to a student’s account for courses taken, awarded either as credit hours or a dollar equivalent. Tuition awards are non-taxable.

Support Package: This term refers to a two- or three-part package typically provided to Graduate Teaching Assistants, Graduate Research Assistants, and Graduate Administrative Assistants.
PAYMENT TYPES:
Payments to recipients are categorized into three separate “baskets” for the University’s purposes, as follows:

1. Non-taxable Fellowship – This category includes payments to the student or credits to a student’s account used only for tuition and required fees, books, supplies, or equipment. Non-taxable fellowships are not taxable income to the student and there is no requirement for the University to report these payments to the student or the Internal Revenue Service (IRS). One type of non-taxable fellowship is a tuition award, as defined above.

2. Taxable Fellowship – This category, typically known as a stipend and used as a living allowance, includes payments to the student or credits to a student’s account other than those defined as non-taxable fellowships. There is no requirement that the recipient perform any services for the benefit of the University as a condition of receiving the payment, and these payments are often made as an incentive for students to attend the University. Although these payments are usually taxable income to the student, the University is not required to report them to the student or the IRS, nor is the University required to withhold tax on them. (In the case of international students, different withholding and reporting rules apply.) Students are responsible for reporting these payments and remitting any tax due with their personal income tax return.

The following payment types are generally not considered stipends, and that term should not be used to refer to them.

1. Supplemental Salary – Chairs, Deans and Faculty members are paid “stipends”, better termed “salary supplements,” in addition to their salaries as faculty.
2. Expense Reimbursement
3. Honorarium
4. Bonus
5. Award or prize to student

3. Payments Involving Services – This category is defined as payments made with respect to teaching, research and/or other activities performed for the benefit of the University, including activities for the University that may be associated with the student’s course of study and educational experience. These payments are considered to be taxable to the recipients, and the University is required to withhold federal and state taxes and report such payments to the IRS. Individuals who engage in such teaching, research and/or similar activities shall not be paid for these efforts through a tuition credit on their student account or by being awarded a stipend, although their total support package may include a tuition award and/or a stipend.

Please see the section entitled “Tax Implications and Reporting Requirements of Payments to Students” for further information regarding tax withholding and tax reporting requirements.

In order to avoid confusion, and to provide clear and useful guidance, the standardized terms, stipend, tuition award and payment involving services, are used in this document.
All terms used in this document are grouped into one of the three categories above. University personnel are encouraged to use the standardized terms and not resort to other terms with no clear definition. These terms may be referred to as other terms in grants depending on the sponsor’s standard language.
RECIPIENT TYPES:

1. Fellowship Recipient – A fellowship recipient is an individual who receives a taxable and/or non-taxable fellowship, and whose activities may include:
   - Engaging in research programs or participating in training to further his/her individual educational development;
   - Conducting independent research and determining what research activities he/she will be conducting; or
   - Providing assistance to a professor or academic department provided that the activities are principally related to the recipient’s progress rather than to the needs of the professor or academic department.

   Examples of such recipients include Graduate Fellows, Post-Doctoral Scholars, athletes, and students doing independent research. To the extent that a program requires teaching or research activities to be performed by the recipient and these activities are performed for the benefit of the University, or if the recipient is performing other services for the University in exchange for a grant, the payment should be characterized as a payment involving services.

2. Graduate Assistant – A Graduate Assistant (GA) is a student who typically performs services in furtherance of his/her academic studies and whose support package includes a payment involving services. GAs are Graduate Teaching Assistants (GTAs), Graduate Research Assistants (GRAs), or Graduate Administrative Assistants (GAAs). Duties of a GA can include leading a recitation or discussion section, teaching a laboratory section, grading, assisting a faculty member in research-related activities, or assisting a faculty or administrative staff member or a department. The faculty member or department assigned a GA determines the terms of the support package, which may include the GAs duties and performance standards. A GA typically receives a payment for these activities as part of a three-part support package that also includes a stipend and tuition award.

3. Science and Engineering Apprentice Program (SEAP) – Participants in the SEAP program follow separate procedures. Information on the SEAP program may be found at www.gwseap.net or by calling 202-994-2234.

PAYMENT/RECIPIENT TYPE MATRIX:
The matrix indicates which types of payment(s) may be received by which type of student.

<table>
<thead>
<tr>
<th></th>
<th>Fellowship Recipient</th>
<th>Graduate Assistants (GAs)</th>
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</thead>
<tbody>
<tr>
<td>Tuition Award</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Stipend</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>----------------</td>
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</tr>
<tr>
<td>Payment Involving Services</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

**Related Information**

Tax Department Web Site

**Who Approved This Policy**

Executive Vice President for Academic Affairs  
Vice President and General Counsel  
Manager, Tax Accounting

**History/Revision Dates**

Origination Date: February 13, 2004  
Last Amended Date: December 7, 2004  
Next Review Date: December 7, 2005