

# PAYMENT CHARACTERIZATION CHECKLIST

Recipient's Name: \_\_\_\_\_

Recipient's GWid: \_\_\_\_\_

Payments are to be considered either a stipend or a payment involving services, depending on the following factors.

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

	Stipend	Payment Involving Services
<b>A. Status of Recipient</b> 1. Is the Recipient currently enrolled in a degree program at the University? 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? 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? 4. When is the Recipient expected to graduate? _____	Yes  Yes  Yes or N/A	No  No  No
<b>B. How closely is the activity controlled?</b> 1. Other than primarily for educational guidance, does a representative of the University tell the recipient where, when and how to work? 2. Other than primarily for educational guidance, does the University have the right to exercise control or supervision over the sequence of work performed? 3. Is the recipient required to report on anything other than academic progress?	No  No  No	Yes*  Yes*  Yes
<b>C. Who determines the activities to be performed by the recipient?</b> 1. Does the recipient primarily determine activities? (A faculty advisor may assist or guide the recipient.) 2. Does a University representative primarily determine activities based on its needs (e.g., completing work on a University research grant)? 3. Are the tasks performed directly relevant to the student's degree program? 4. Is the activity being undertaken primarily to fulfill requirements for courses such as independent study or dissertation research?	Yes  No  Yes  Yes	No  Yes*  No  No
<b>D. Will benefits be obtained by the University or other grantor?</b> 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)? 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? 3. Does the University have contractual obligations with outside entities under which the recipient is required to produce specific deliverables? 4. Do the tasks performed contribute to the development of skills needed for teaching or conducting research in the student's discipline?	No  No  No  Yes	Yes*  Yes*  Yes  No
<b>E. What is the effect of past or future service?</b> 1. Is the payment awarded in consideration of past services or are future services to the University or other entity required? 2. Are there service pay-back requirements imposed by the funding agency?	No  No	Yes*  Yes
<b>F. Other Factors:</b> 1. Was the recipient selected primarily on the basis of work experience? 2. Was the recipient selected primarily to further education or training? 3. Is the payment being made through an externally funded Training Award? 4. Is the amount of the payment based upon compensation of employees performing similar activities?	No  Yes  Yes  No	Yes  No  No  Yes

**Is this payment best categorized as a *stipend* or a *payment involving services*?** \_\_\_\_\_

Department Chairs: by signing below, you are indicating to the best of your knowledge that this payment has been correctly categorized as either a *stipend* or a *payment involving services* and that this payment is being received by an appropriate recipient.

**Non-Research Funded Payments**

**Research Funded Payments**

Completed by: \_\_\_\_\_

Principal Investigator \_\_\_\_\_

Department Chair - Signature \_\_\_\_\_

Department Chair - Signature \_\_\_\_\_

School Fellowship Coordinator - Signature \_\_\_\_\_

Sponsored Project Administrator - Signature \_\_\_\_\_