



Acceptable Categories of Payments to Enrolled Chico State Students

(Formerly referred to as "stipends" and "awards")

Payment Type	Defining Characteristics	Disbursed By	Payee Data Record Required	Tax Reporting Document*
FINANCIAL AID	FINANCIAL AID (FA) CATEGORIES Purpose: Payment assists student with qualified or non-qualified expenses in the pursuit of education in the degree-seeking or Teaching Credential program FINANCIAL AID: Scholarship To aid in the purpose of study	FASO	NA	1098-T reporting as
	 Eligibility MUST be coordinated and \$ amount APPROVED by FASO to ensure payment does not exceed student's financial aid need IS NOT based on work performed IS NOT from winning a prize or an award Employer-Employee relationship does NOT EXIST HAS No future service obligations or monetary payback per funder MAY BE reduced to stay within the recipient's cost of attendance or denied in full MAY BE used to satisfy unpaid balances FINANCIAL AID: Participant Support (SP projects) All bullets above under FA-Scholarship apply in addition to the following: 			determined by the University
	 To aid in the pursuit of study and/or research with a focus on professional development/learning i.e., to participate in a workshop or research training May be referred to as fellowship Student is PRIMARY beneficiary of participation, study, learning, or research, i.e., Chemistry or Math Boot Camp 			
	 FINANCIAL AID: CSE Grant Funded Loan Eligibility MUST be coordinated and \$ amount APPROVED by FASO to ensure payment does not exceed student's financial aid need IS NOT from winning a prize or an award MAY BE reduced to stay within the recipient's cost of attendance Student agreed to future service obligation or monetary payback terms per the funder and signed an agreement, like a promissory note 	CSE AP	Yes	1099-C, if applicable

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Payment Type	Defining Characteristics	Disbursed By	Payee Data Record Required	Tax Reporting Document*
FINANCIAL AID- Continued	 Payment is considered a loan Monetary payback is required by the funder if terms are unmet Infrequently used category by SP projects only Logged for FA purposes, by CSE AP 	CSE AP	Yes	1099-C, if applicable
WAGES	 Purpose: Payment is compensation for work/services performed and is considered wages Research or work PRIMARILY benefits the university, CSE, UF, Program, Project, Faculty or Staff Research or work would need to continue if student stopped research or work An Employee/Employer Relationship EXISTS Examples of student employment include work as a student assistant, work study student, lab assistant, tutor, exam proctor or research assistant Logged for FA purposes, by CSE HR, if need based 	CSE Payroll or Student Employment	No	W2
REIMBURSEMENT	Purpose: Payment is to reimburse student for expenses incurred ■ FOR a Chico State or CSE employee ■ FOR a student traveling as a representative of Chico State, CSE or the UF ■ Travel costs incurred are repaid without tax consequences under accountable plan rules (1) supported by itemized paid receipts and (2) purpose of travel documented ○ Purpose of travel must be as follows: ✓ On behalf of the university/CSE/UF as an employee of Chico State/CSE; or ✓ To represent the university/CSE/UF, such as to present research at a conference or as part of a university competitive team ✓ Does NOT include traveling to and from Chico State each semester, commuting or local travel to and from campus, or travel to lab/research sites off campus – see below ■ Amount MAY BE limited per the funder, such as UF Board of Governor's Travel awards and travel allowances approved in grant funded proposals	CSE AP	NA	Not reportable under accountable plan rules
	 That PRIMARILY benefits the student, such as: to repay students for professional attire/clothes for job interviews/internships; graduation costs, like tassel, cap, and gown; or future degreeseeking costs like test fees, GMAT, GRE, MCAT Paid receipts may be required by funder for projects starting with SP, contact your analyst 	FASO/SFIN		1098-T

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PRIZE/AWARD	Purpose: are payments awarded for (1) recognition of charitable, scientific, educational, artistic, or civic achievement; or (2) are received as the result of entering a contest, competition; or (3) prize from a raffle or random drawing ■ If prize money is restricted by donor/funder to be used for educational expenses ONLY like tuition − See FA: Scholarship ■ Is NOT awarded based on work performed; if payment is for compensation of work that benefits the university/CSE/UF − See WAGES ■ Logged for FA purposes if contest or competition is only accessible by students ■ Chico State Student Prize/Award Payment form required ○ Donor Relations approval required ONLY for projects that start with 35XXXXXXXX ○ Prize and Awards for students employed by CSE, are paid as wages.	CSE AP CSE Payroll (PAF)	Yes	1099-MISC W2

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