



Liverpool John Moores University Student Bursary Form

Person Details

/Faculty contact

Surname	<input type="text"/>	Title	<input type="text"/>
Forename	<input type="text"/>	If Other please specify	<input type="text"/>
Address	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		
Post Code	<input type="text"/>	Tel. Number	<input type="text"/>
Email	<input type="text"/>		

Date of Birth National Insurance No. Student No.

Bank Details

Sort Code	<input type="text"/>	Account Number	<input type="text"/>	Bank Name	<input type="text"/>
Building Society Roll Number/Reference (if applicable)					<input type="text"/>

*Data Protection Act 1998: LJMU requires the above personal data in order to process this claim. The data may be shared with HMRC or the University's auditors for tax and auditing purposes. The data is retained for six years after the end of the current financial year for HMRC requirements.

Claim Details - *To be completed by Faculty*

Please provide a brief summary of the purpose of the Bursary award

Bursary Start Month No. of months

*Payment processing is monthly, should your form be received after the processing date, you will receive payments backdated to your Bursary Start Month

Payment Details

Select Frequency:	Amount (£)
One off Payment	<input type="text"/>
Monthly	<input type="text"/>
Quarterly	<input type="text"/>
Other (provide details).....	<input type="text"/>

Travel Expenses	Amount (£)
Please provide details:	<input type="text"/>

Total Bursary to be paid over the period	<input type="text"/>
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Faculty InformationName of Supervisor/Contact School Course Enrolled on Programme No.

Payments will be scheduled for the full period of the Bursary and made in accordance with the above instructions. If you have submitted this form and for any reason Bursary payments are not to be made, please contact the Payroll Team immediately

Authorisation

I confirm that the Bursary is made in line with the Finance Guidance Notes and meets the criteria for tax exemption purposes

Name (BLOCK capitals) Signature School/Service Team Position **Financial Coding**

Standard GL Cost Centre

Cost Centre	Source of Funds	HESA Code
<input type="text"/>	<input type="text"/>	<input type="text"/>

OR

Project Code	Cost Centre	Source of Funds	HESA Code	Project Code	Task
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Once this form has been completed by the Student and Authorised, it should be sent to the Faculty Finance Office

Faculty Finance Office

Checked by (Print Name)	Signature	Date	Extension No.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Received by (Print Name)	Signature	Date	Extension No.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Please send completed forms to Payroll for processing

Further guidance on Bursary Payments is provided on the next page

Payment of Student Bursaries - Finance Guidance Notes

Definition

The term "bursary" means any payment made to a full-time student to meet their ordinary living costs whilst undertaking study at LJMU.

It includes grants, studentships, stipends or living allowances. It does not include welfare related payments, hardship loans, Student Loans (paid by SLC) or paid work

Eligibility for tax exemption purposes

In order for the payment to be treated as exempt from PAYE(tax-free) the following factors must be met:

- The recipient must be in full time education at LJMU
(University graduates registered as full time students for the degree of Ph.D. or equivalent may normally be regarded as receiving full time instruction on the grounds that their research work is subordinate to the main object of acquiring training in research methods. This will still apply even if they undertake small amounts of paid work, for example, teaching or demonstrating)
- The purpose of study must be essentially for the benefit of the student and not any employer or sponsor
- The payment must be intended as living allowance and the value must be modest (to do no more than support a student during a period of study)

The student must not be in receipt of substantial sums of paid work during the term time, Research Councils and LJMU Teaching and Learning Academy rules permit up to 6 hours per week for demonstrating, teaching or similar paid work.

See Code of Practice for Postgraduate Research students engaged in teaching:

<https://www2.ljmu.ac.uk/secretariat/128873.htm>

The distinction between student status and employment can be difficult to define, particularly in cases where sponsored research work is being undertaken by the PGR student. The general guidance would be that if a student is following research of their own choosing(albeit under the guidance of a supervisor) in furtherance of their own intellectual development they are likely to be classed as a student, particularly if the intended outcome is a qualification.

However, research carried out in accordance with the precise contractual obligations imposed by a sponsor is likely to amount to employment. Any payments made to the student in these circumstances would be taxable under PAYE and the researcher in question should hold an employment contract.

Sandwich/Placement Year

During a sandwich/placement year bursary payments are not payable by LJMU. The students may receive a salary or wages from an employer. These are taxable as earnings to which PAYE should be applied.

Amount of Award

The purpose of the payment must be to enable the student to subsist whilst following their course of study. There is no formal upper limit set by HMRC as an amount that can be paid as a bursary, however anything in excess of £15,480 (amount specified by HMRC as Scholarship or educational maintenance under Statement of Practice 4/1986) is likely to be questioned by HMRC. The figure is the equivalent of a gross taxable salary of around £24,000

Ceasing Studies

In the event that the student withdraws or suspends their programme of study and the award is no longer due, please contact the Payroll team immediately.

Funding Source

Please ensure that all of the appropriate eligibility criteria related to funding have been considered and followed prior to submission of payment request