

Scholarships and Fellowships

Summary/Purpose: Payment of scholarships and fellowships.

A scholarship is an amount paid or allowed to a student to aid in pursuit of studies. A fellowship is an amount paid or allowed to an individual to aid in the pursuit of study or research.

If the recipient must perform teaching, research, or other services for the University in order to receive payment, the payment is considered wages and should be processed through the payroll system.

Any amount received as a qualified scholarship by an individual who is a candidate for a degree is excluded from that individual's taxable income. Qualified amounts are those used for tuition and related expenses such as fees, books, supplies, and equipment that are required for the courses of instruction. Amounts received that are not qualified are included in the recipient's gross income for taxable purposes. It is the recipient's responsibility to determine the taxable portion of scholarship/fellowship grants received.

Scholarships should be awarded through Student Financial Aid, which will apply the awards to the students' accounts. Fellowships may be paid on a Request for Payment form, through Procurement Services or on a Personnel Action form through Payroll, or applied to a student's account through the Graduate School or Student Receivables. For non-university students, payment should be on a Request for Payment form or a Personnel Action form.