

VASSAR

Questionnaire for Student Research Payments

Please complete the following questionnaire for student research payments. The information provided will help determine the **primary** purpose of the payment (as compensation for work, or to further the student's education.) This will help determine the appropriate method of payment and tax withholdings in accordance with state and federal labor laws and IRS regulations.

Supervisor Name: _____

Student Name(s): _____

Today's Date: _____

Funding Source: _____

Budget Number: _____

- Is the student choosing their own subjects to research? Select One: Yes or No

Explain: _____

- Is the student required to report to a supervisor? Select One: Yes or No

Explain: _____

- Is the student required to work a set number of hours? Select One: Yes or No

Explain: _____

Is the work performed by the student subject to the direction or supervision of Vassar College or the grantor?

Select One: Yes or No

Explain: _____

- Who is the *primary* beneficiary of the work? Select One:

Vassar College

Grantor

Faculty Researcher

Student

VASSAR

Explain: _____

- Will the student retain rights to the work, research, and results? Select One: Yes or No

Explain: _____

- If the work results in a published paper will the student's name be credited on the paper? Select One:
Yes or No

Explain: _____

- What conditions, if any, must be met (past, present or future) in order for the student to receive payment?

Explain: _____

- What is the amount of the intended payment? (Stated either in an hourly rate or total allocated budget.)

Comment: _____

- What is the start date and end date for the student work?

Comment: _____

Please attach a brief description of the work and return to: Student Employment stuemp@vassar.edu

VASSAR

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To be completed by Student Employment

Determination: Circle Column A or Column B

A. PAYMENT IS WAGES FOR "WORK"	B. PAYMENT IS FOR "SCHOLARSHIP/FELLOWSHIP". No services required. - IRS Section 117(c)
<p>Paid through Payroll - (State & Federal Taxes withheld, W-2 issued)</p> <p><u>Current Vassar Students:</u> Processed through Student Employment (JobX)</p> <p><u>Former & Non-Vassar students:</u> Processed through Human Resources (Status Change Form)</p> <p>If wage is greater than \$885/week, fixed bi-weekly wage may be paid.</p> <p>OR</p> <p>If wage is less than \$885/week, must be paid on hourly basis for <i>actual</i> hours worked. Work hours recorded on timesheet. Overtime pay applies to hours worked over 40/week.</p>	<p>Paid through Accounts Payable - (no taxes withheld) Direct Payment Requisition Form.</p> <p>Fixed payments of one or more lump sum(s)</p> <p><u>Current Students:</u></p> <p><i>US Citizens and Resident Aliens:</i> No withholding/No Reporting Rule. Student's responsibility to report income to IRS for "non-qualified" expenses. No 1099 issued.</p> <p><i>Non-resident Aliens:</i> No withholding. 1042S issued.</p> <p><u>Former & Non-Vassar students:</u> No withholding. Considered taxable income by IRS.</p> <p><i>US Citizens and Resident Aliens:</i> 1099-misc issued.</p> <p><i>Non-resident Aliens:</i> No withholding. 1042S issued.</p>

Signed: _____

Date: _____

Print Name: _____