TTU/HSC is paying a "stipend" to a student or sponsored program participant.

Is the recipient contractually obligated to accept employment with grantor or other designated organization after stipend period? [1]

NO

Is recipient participating in activities on TTU/HSC's or the external grantor's premise? [External grantor is external funding source] [2]

YES

If recipient wasn't available would people paid by TTU/HSC and/or the external grantor perform same functions as the recipient? [3]

YES

Do the activities of the recipient provide a benefit to TTU/HSC or the external grantor that is more than de minimis or insignificant? [4]

YES

Is the activity directly connected to TTU/HSC's academic or related extracurricular student programs? [5]

NO

Is the payment of the stipend contingent upon the recipient completing the practicum, field experience, research, training or other activities? [6]

NO

Payments are noncompensatory scholarships. Process through Scholarship Office. [5]

NO

Payments are compensatory. Process through HR/Payroll Office. [5]

YES

Notice

For stipends paid as a noncompensatory/scholarship stipend, if it should be later determined by a taxing authority that the stipend was compensation, the originating TTU/HSC department may be financially responsible for any tax assessments, which could amount to 30% or more of the stipend amount.