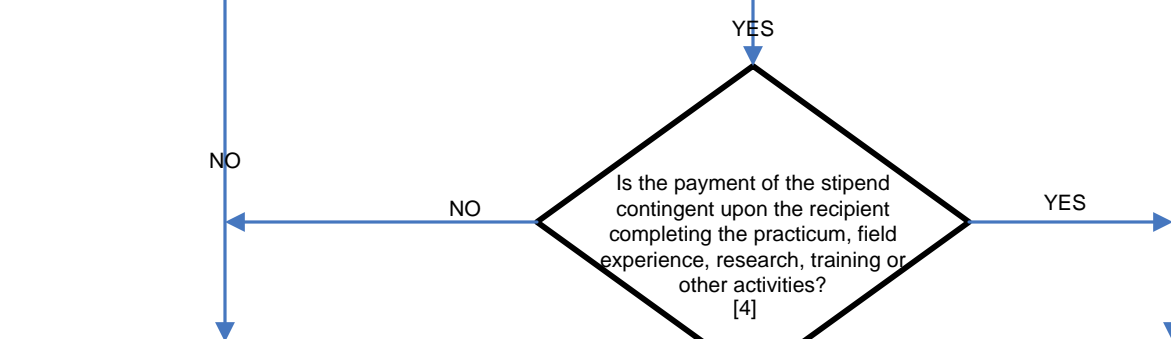
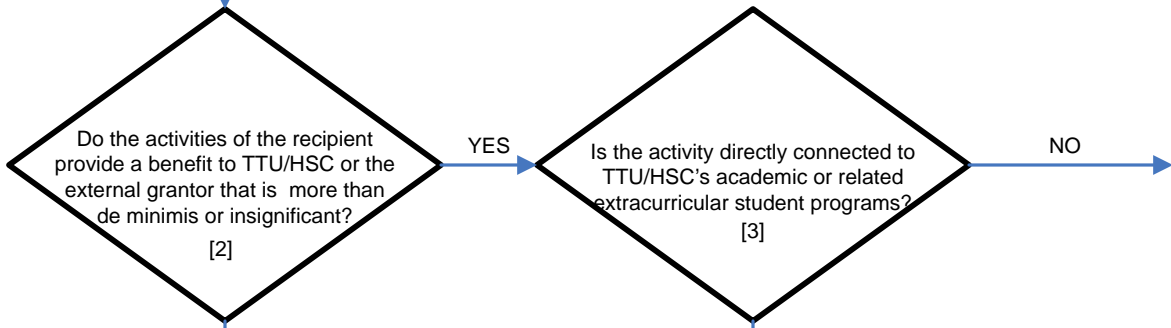
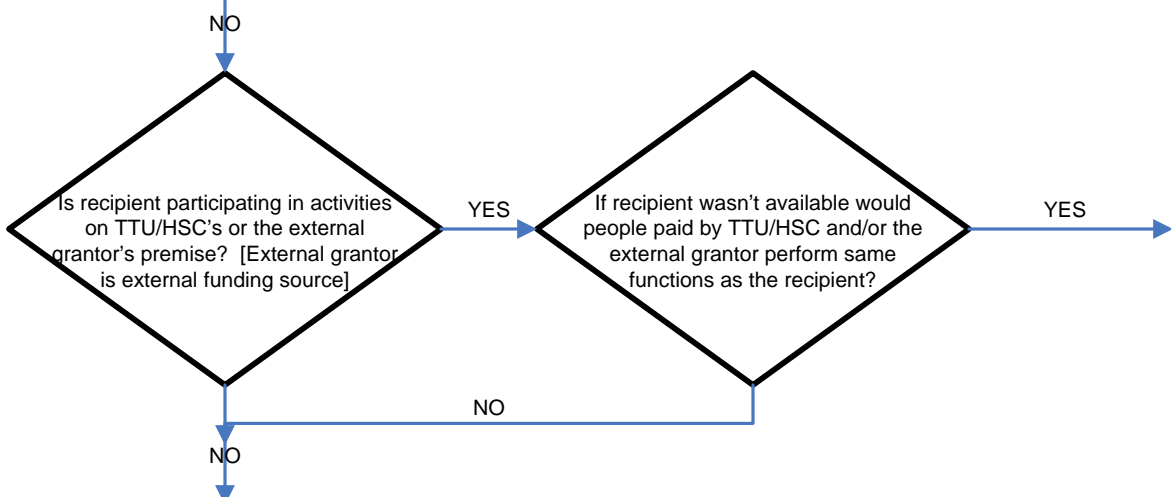
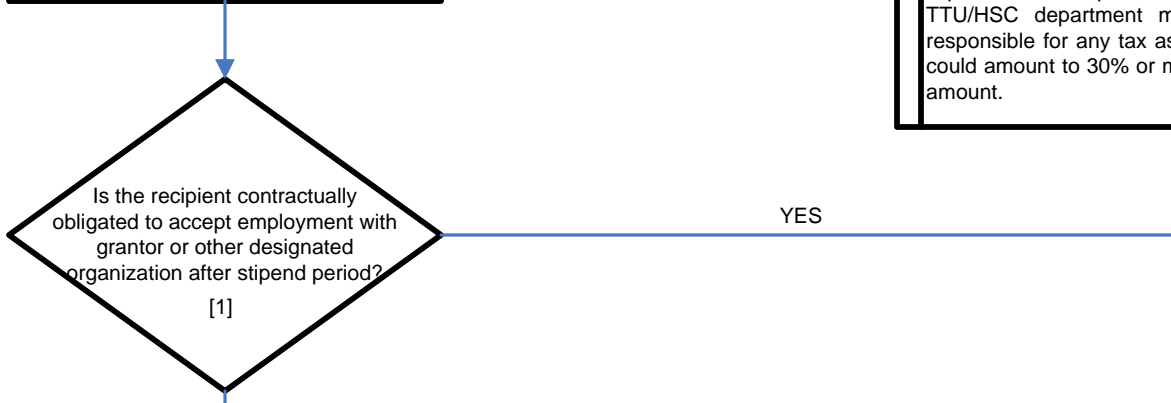


COMPENSATORY STIPEND VS. NONCOMPENSATORY/SCHOLARSHIP STIPEND GUIDELINES

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

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.



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

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