Western Carolina University

Student Payment Guide

2025-2026

Table of Contents

Introduction……3

Glossary of Terms……4

Decision Tree……6

Financial Aid/University Scholarships Overview……7

- Scholarships……9
- Awards……10
- Prizes……11
- Emergency Assistance Funding……13
- Common Student Award Questions Answered……15
- Tax Implications……17

Employment Overview……18

- Non-Work Study Hourly……19
- Non-Work Study Educational Stipends……20
- Work Study……21
- Graduate Assistantships……22
- Common Graduate Assistantship Questions……23
- Tax Implications……24

Student Travel Expenses……25

- Tax Implications……26

Student Reimbursements……27

- Tax Implications……28

Special Circumstance One-time Payments……29

- Tax Implications……30

WCU Spending Guidelines……31

External Grants……32

INTRODUCTION

There are many reasons why students may receive “payments” from Western Carolina University. As an institution, we are committed to maximizing opportunities for our students and managing funds to facilitate the maximum benefit for each student. While at the same time, we remain committed to following the Department of Education program participation rules to maintain eligibility to disburse Title IV financial aid. We must also meet compliance expectations for all IRS rules and regulations, Fair Labor Standards Act, Affordable Care Act, and all other state and federal laws and/or policies that govern payment transactions. For these reasons, it is important that all payments follow established institutional processes to ensure compliance with all applicable laws and/or rules to avoid fines and/or other penalties.

Rarely is it problematic to pay a student. It can be problematic, however, to pay a student incorrectly. Most payments to students will either fall into the category of “other financial assistance” to be paid via the Financial Aid/University Scholarships Office, or compensation paid through Human Resources and Payroll. Only in very unique situations should students be paid via expense report in Emburse.

There are three primary payment paths for students:

- Financial Aid Office/University Scholarships Office (scholarships, grants, awards, prizes, emergency assistance)
- Human Resources and Payroll
- Emburse (receipt-based travel reimbursement)

In rare instances, it may be most appropriate to pay a student via expense report in Emburse; however, the awarding department should contact the Controller’s Office to discuss the nature of the payment prior to submitting the request. Any payments submitted via Emburse that should be reported via one of the reporting forms to the Financial Aid/University Scholarships Office will be denied.

This document will help university departments identify the correct payment process based on the nature of the payment to the student. The decision tree on the following page is designed to help funnel requests to the appropriate path. Corresponding sections of this guide will provide more detailed information about each payment type.

GLOSSARY OF TERMS

"**1098-T**"is a tax form that shows payments for qualified educational expenses (tuition, fees, and course materials) for students enrolled in post-secondary education. The 1098-T also provides the total of grants, waivers, and scholarships that were paid on the student's behalf.

"**1099**" is a tax form that shows income earned as an independent contractor or other income.

"Alston Award" is an education-related benefit for WCU's intercollegiate student-athletes. Processes and reporting requirements to the Financial Aid Office for payment are outlined in the MOU between WCU Athletics and the Financial Aid Office.

"Award" or "Recognition Award" means monetary acknowledgement for recognition purposes. Awards may be paid from discretionary departmental accounts or endowed funds as defined by donor gift agreements.

"Award Year" or "Aid Year" means the time period for which financial aid is available to defray the expenses of university education. The award year follows an academic year beginning with the fall semester.

"**Cost of Attendance**" means the university's reasonable estimate of the student's educational expenses for one (1) academic year, including tuition, fees, housing, food, transportation, personal expenses, books, supplies, computer, professional licensure, and other related costs (direct or indirect costs).

"Educational Stipend" means a stipend provided for students when the work benefits their education as an enrichment activity.

"Emergency Assistance" means any resource assistance provided to a student for an emergency or crisis. Emergency assistance may be in the form of cash or cash equivalents (e.g., gift cards).

"**Employee**" means an individual who is receiving compensation as a result of performing duties for the benefit of the university.

"Faculty-Led Trip" or **"Faculty-Led Course"** means a short-term trip led by a faculty member that is associated with an individual course.

"Fair Labor Standards Act" or **"FLSA"** means the federal law that establishes minimum wage, overtime pay eligibility, recordkeeping, and child labor standards for employees.

"Financial Aid" means monetary support, including grants, scholarships, loans, and work study funds, available to students and families to defray the expenses of university education. Financial aid may be provided from federal, state, university, and other sources.

"Financial Need" or "Need" means the difference between the cost of attendance, OFA, and the student aid index (also referred to as the "SAI"). Financial need may be synonymous with the term "financial worthiness" as reflected in certain donor agreements.

"Financial Resource" or **"Resource"** means any monetary support (including cash and/or cash equivalent support) a student receives related to and as a result of his/her enrollment in the university.

"Free Application for Federal Student Aid" or **"FAFSA"** is the federal application for financial aid.

"Graduate Assistantship" means an educational employment opportunity for graduate students, called Graduate Assistants (GA's). Assistantships, generally for research and teaching only, provide graduate students

with part-time, paid work experiences in their fields of study, and allow them to expand and/or apply their discipline knowledge and skills under supervision.

"**Other Financial Assistance**" or "**OFA**" means educational benefits (including those from federal, state, institutional, or other sources) that are paid during a specific period because of enrollment in postsecondary education or to cover postsecondary education expenses. Without enrollment in postsecondary education, individuals would be otherwise ineligible to receive these benefits. Additional information about OFA can be found in the Code of Federal Regulations 34 CFR 685.102 (b) and 673.5 (c).

"Prize" means winnings received as a result of a drawing or contest. Prizes may be in the form of cash, cash equivalents (e.g., gift cards), or non-cash items (e.g., electronic devices).

"Scholarship" means a financial resource awarded to students based on outstanding academic achievement, performance, accomplishment, or other factors established in donor/gift agreements with WCU. Scholarships generally do not have to be repaid and are intended to defray the expenses of university education.

"Stipend" means educational stipend. See **"Educational Stipend"** above.

"Student" means an individual who is enrolled in WCU coursework. An individual is still classified as a WCU student during periods of non-enrollment such as summer, semester breaks, and time periods between academic terms. Individuals are no longer considered to be WCU students following graduation or through other means of separation.

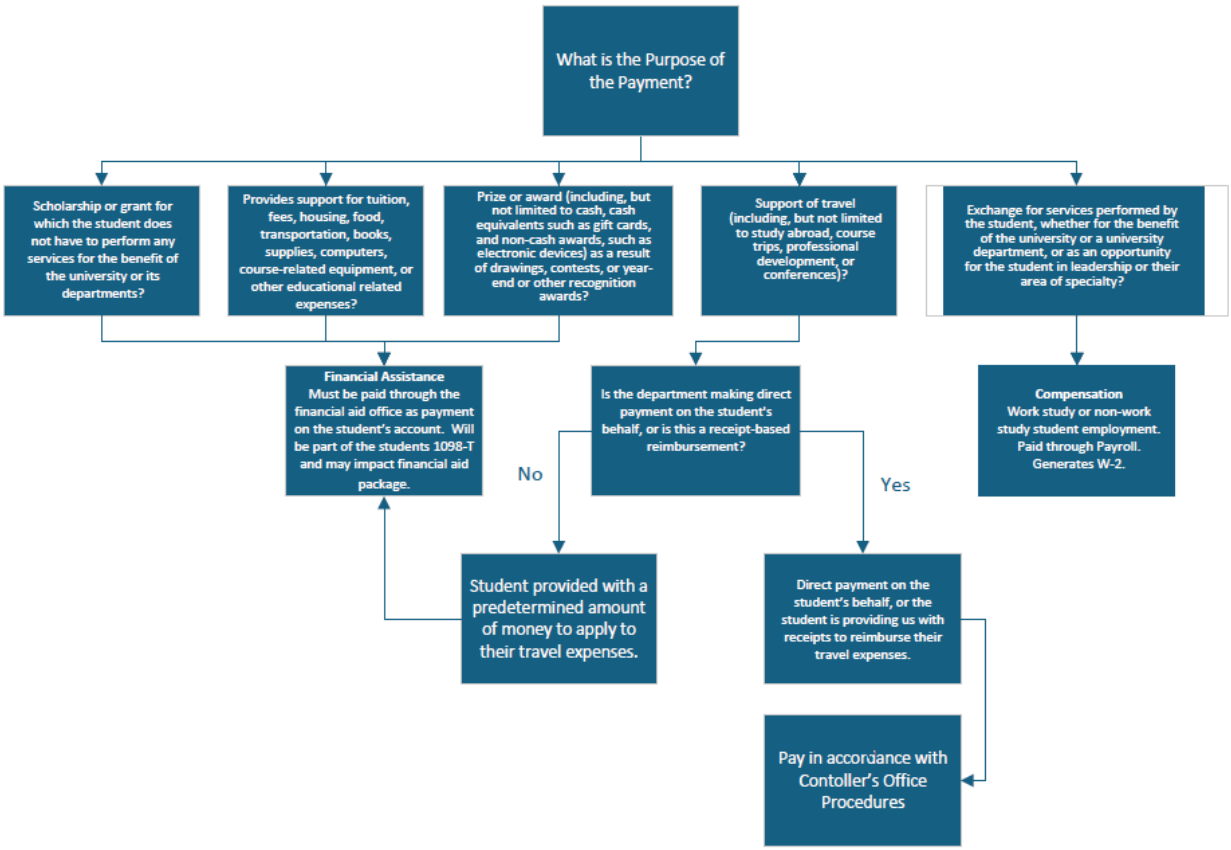
"Student Aid Index" or "SAI" means an eligibility index number that the financial aid office uses to determine how much federal, state, and institutional student aid the student would receive if the student attended the school. This number is the result of information that the student provides on their FAFSA® form.

"Study Abroad" means enrollment for a semester or full year at an institution in another country as a transient student.

"Travel Grant" means a financial resource awarded to students to assist with university-related travel.

"W2" means a tax form that shows income earned through wages, as well as taxes withheld for federal and state governments.

PAYMENT TO STUDENTS DECISION TREE



Using the zoom functionality will increase the size of the decision tree making the text easier to read.

BRIEF FINANCIAL AID OVERVIEW

WCU is authorized by the Department of Education to administer Title IV financial aid. Title IV aid includes the following funds:

- Federal Pell Grant
- Federal Supplemental Educational Opportunity Grant (FSEOG)
- Federal TEACH Grant
- Federal Subsidized Loan (for undergraduate students)
- Federal Unsubsidized Loan (for graduate and undergraduate students)
- Federal PLUS Loan (for parents)
- Federal Graduate PLUS Loan (for graduate students)
- Federal Work Study Program

In addition to these federal programs, students may also receive funding support from state, institutional, and external sources to support their educational experience. Federal regulations under the Higher Education Act of 1965 require institutions to follow program rules and administer aid not to exceed the cost of attendance. Additionally, students may not receive need-based aid that exceeds their financial need as defined by the Free Application for Federal Student Aid (FAFSA) if they are receiving federal need-based aid.

Each institution defines a “cost of attendance (COA),” which represents an estimate of educational expenses for a period of enrollment. This dollar figure includes allocations for both direct and indirect costs.

Direct costs:

- Tuition
- Fees
- Housing
- Food

Indirect costs:

- Books and supplies
- Personal expenses
- Loan fees
- Transportation
- Computer
- Professional licensure

A student’s financial need is calculated using data collected on the FAFSA and applying it to the federal methodology formula. The outcome of the calculation is the “student aid index” or “SAI” and is an eligibility index used to determine how much federal, state, and institutional student aid the student would receive. The amount of financial need a student has will be calculated by subtracting SAI and OFA from the COA.

- Federal aid recipients may not receive total financial support that exceeds their COA.
- Federal aid recipients may not receive need-based funds that exceed their financial need.

- When a student exceeds COA, that student is considered to be over budget and fund amounts must be reduced.
- When a student receives more need-based aid than calculated financial need, need-based funding sources must be reduced.

WCU will always reduce loan debt first (if possible) when making award adjustments. **In cases where a student is already awarded to COA, additional funding will not result in a higher overall award amount for the student**. In most cases, students who are already at COA still benefit from an additional resource because their loan debt is reduced.

SCHOLARSHIPS

WCU awards thousands of scholarships each year. Scholarships are awarded in accordance with the university's scholarship policy (Policy 18) and the procedures outlined in the University Scholarships Office Policies and Procedures. Funding sources for scholarships include endowments, annual gifts from donors, auxiliary funding, local tuition, departmental trust funds, and grants obtained from outside sources by campus units. WCU students also receive scholarship support from numerous outside providers that are included in the student's aid package.

Common attributes of scholarships:

- Provide financial support for tuition, fees, housing, food, transportation, books, supplies, computers, course-related equipment, or other educational related expenses
- Require no duties to be performed in exchange for receiving the funding (no employer/employee relationship)
- Are included in the financial aid package
- Count towards meeting a student's COA
- Count towards meeting a student's financial need
- Can impact other aid the student is receiving
- Should be awarded and reported to the University Scholarships Office prior to the term's payment deadline using Scholarship Manager (donor-supported gifts) or WCU Scholarship Reporting Form in My Resources accessed via the "My Job" block in myWCU
- Are automatically applied to reduce university account balances stemming from tuition, fee, housing, and/or meal plan charges. Students may choose to have payments reduce balances related to other university charges. (e.g., parking, fines, health services)
- Scholarships generating a credit on the account will result in a refund to the student. Refunds will be in the form of a paper check mailed to the student unless the student has set up for direct deposit. **Note: Direct deposit setup for account refunds is not the same as direct deposit setup for employment.

Payment process:

Scholarships are added to RPAAWRD in Banner, which is the financial aid award form, making any necessary adjustments to the existing award package

Application of aid runs nightly Monday through Friday beginning the week AFTER drop/add (fall and spring semesters) and continuing for the duration of the semester. Summer disbursements begin in early June; however, timelines vary depending on student enrollment dates.

Refunds (if applicable) are generated on Tuesdays and Fridays.

If the student has signed up for direct deposit (recommended), any applicable refund will be automatically deposited into the student's bank account within three to five business days. Otherwise, a paper check will be mailed to the student. The refund check will be delivered approximately 10-15 business days from the date the refund amount is entered on the student's account.

If the student has Federal financial aid authorizations in place, any credit will first be applied to any outstanding balance.

AWARDS

Many campus units choose to recognize students at the end of a semester or academic year for some type of outstanding achievement. Because these awards are based on a student's post-secondary enrollment (meaning the recipient would not be eligible for the award without enrollment at WCU), the Department of Education considers these to be an educational resource to the student and must be reported to the Financial Aid/University Scholarships Office as "OFA" or "other financial assistance."

Common attributes of awards:

- Typically awarded at the end of a semester or academic year, but could be awarded at any time during the year
- Are included in the financial aid package
- Count towards meeting a student's COA
- Count towards meeting a student's financial need
- Can impact other aid the student is receiving
- Must be reported to the Financial Aid/University Scholarships Office using the WCU Award Reporting Form in My Resources accessed via the "My Job" block in myWCU
- Are automatically applied to reduce university account balances stemming from tuition, fee, housing, and/or meal plan charges. Students may choose to have payments reduce balances related to other university charges. (e.g., parking, fines, health services)
- Awards generating a credit on the account will result in a refund to the student. Refunds will be in the form of a paper check mailed to the student unless the student has set up for direct deposit. **Note: Direct deposit setup for account refunds is not the same as direct deposit setup for employment.

**Note: Year-end awards generally do not have a significant impact on an existing financial aid package if the institution was unaware that the student would be receiving that award. Institutions are not required to return funds that are received after the final disbursement for the year. During fall and spring semesters, disbursement begins the week following drop/add and continues until attendance is confirmed.

Payment process:

Awards are added to RPAAWRD in Banner, which is the financial aid award form, making any necessary adjustments to the existing award package

Application of aid runs nightly Monday through Friday beginning the week AFTER drop/add (fall and spring semesters) and continuing for the duration of the semester. Summer disbursements begin in early June; however, timelines vary depending on student enrollment dates.

Refunds (if applicable) are generated on Tuesdays and Fridays

If the student has signed up for direct deposit (recommended), any applicable refund will be automatically deposited into the student's bank account within three to five business days. Otherwise, a paper check will be mailed to the student. The refund check will be delivered approximately 10-15 business days from the date the refund amount is entered on the student's account.

If the student has Federal financial aid authorizations in place, any credit will first be applied to any outstanding balance.

PRIZES

Many campus units choose to offer prizes to contest winners, or use them as incentive for participation in surveys, focus groups, programming activities, research, or other campus-related activities. Prizes may be categorized as cash, non-cash gifts (such as electronics), or cash equivalents (such as gift cards). For more information on the policies and procedures related to gift card purchases, please refer to the Controller's Office website. Because these awards are based on a student's post-secondary enrollment (meaning the recipient would not be eligible for the prize without enrollment at WCU), the Department of Education considers these to be an educational resource to the student and must be reported to the Financial Aid/University Scholarships Office as "OFA" or "other financial assistance."

Note: For contests that are open to the **general public, please contact the Financial Aid Office or University Scholarships Office for more information.

Common attributes of prizes:

- Could be presented at any time of the year
- Are included in the financial aid package
- Count towards meeting a student's COA
- Count towards meeting a student's financial need
- Can impact other aid the student is receiving
- Must be reported to the Financial Aid/University Scholarships Office using the WCU Prize Reporting Form in My Resources accessed via the "My Job" block in myWCU
- Cash prizes are automatically applied to reduce university account balances stemming from tuition, fee, housing, and/or meal plan charges. Students may choose to have payments reduce balances related to other university charges. (e.g., parking, fines, health services)
- Cash prizes generating a credit on the account will result in a refund to the student. Refunds will be in the form of a paper check mailed to the student unless the student has set up for direct deposit. **Note: Direct deposit setup for account refunds is not the same as direct deposit setup for employment.

Payment process:

Cash prizes

Cash prizes are added to RPAAWRD in Banner, which is the financial aid award form, making any necessary adjustments to the existing award package

Application of aid runs nightly Monday through Friday beginning the week AFTER drop/add (fall and spring semesters) and continuing for the duration of the semester. Summer disbursements begin in early June; however, timelines vary depending on student enrollment dates.

Refunds (if applicable) are generated on Tuesdays and Fridays

If the student has signed up for direct deposit (recommended), any applicable refund will be automatically deposited into the student's bank account within three to five business days. Otherwise, a paper check will be mailed to the student. The refund check will be delivered approximately 10-15 business days from the date the refund amount is entered on the student's account.

If the student has Federal financial aid authorizations in place, any credit will first be applied to any outstanding balance.

Non-cash prizes and cash prize equivalents

Non-cash prizes and cash prize equivalents (i.e., gift cards) are added to RPAAWRD in Banner as amounts equivalent to the cash value of the prize.

These entries are essentially “placeholders” to account for the resource received by the student and there is no associated disbursement process or potential refund since the student has received the prize.

EMERGENCY ASSISTANCE FUNDING

Emergency assistance funding is available to students through the Financial Aid Office, Dean of Students, and University Scholarships Office. Departments may also choose to use discretionary funds to assist students in need. Emergency assistance may be provided to students in the form of cash gifts or cash equivalents such as gift cards. Most emergency needs are related to allocations within COA such as food, housing, transportation, and personal expenses therefore making them OFA. These payments are considered to be a financial resource to the student by the Department of Education because their post-secondary enrollment provides them with the opportunity to receive this funding. Emergency assistance must be reported to the Financial Aid/University Scholarships Office.

Common attributes of emergency assistance funds:

- Awarded in response to a request addressing a direct student need
- Can be awarded at any time of the year
- Are included in the financial aid package
- Count towards meeting a student's COA
- Count towards meeting a student's financial need
- Can impact other aid the student is receiving
- Must be reported to the Financial Aid/University Scholarships Office using the appropriate electronic reporting form in My Resources accessed via the "My Job" block in myWCU (WCU Scholarship Reporting Form for monetary payments or WCU Prize Reporting Form in the case of gift cards)
- Cash awards are refunded to the student regardless of institutional account balance
- Refunds will be in the form of a paper check mailed to the student unless the student has set up for direct deposit. **Note: Direct deposit setup for account overpayments is not the same as direct deposit setup for employment.

Payment process:

Cash Payments

Awards are added to RPAAWRD in Banner, which is the financial aid award form, making any necessary adjustments to the existing award package

Application of aid runs nightly Monday through Friday beginning the week AFTER drop/add (fall and spring semesters) and continuing for the duration of the semester. Summer disbursements begin in early June; however, timelines vary depending on student enrollment dates.

Refunds are generated on Tuesdays and Fridays

If the student has signed up for direct deposit (recommended), any applicable refund will be automatically deposited into the student's bank account within three to five business days. Otherwise, a paper check will be mailed to the student. The refund check will be delivered approximately 10-15 business days from the date the refund amount is entered on the student's account.

Cash Equivalent Payments (i.e., gift cards)

Cash equivalent (i.e., gift cards) emergency assistance is added to RPAAWRD in Banner as amounts equivalent to the cash value.

These entries are essentially “placeholders” to account for the resource received by the student and there is no associated disbursement process or potential refund since the student has already received the support.

COMMON STUDENT AWARD QUESTIONS

We want to give a student a scholarship in exchange for maintaining a blog for our department. Can we do that?

No. The student is performing a service in exchange for the funding which makes it employment.

Some of our students are traveling to field placement/internship sites. Can we give them a gift card to cover gas expenses?

Yes. But it must be reported to the Financial Aid/University Scholarships Office as a resource to the student. It will be counted in their aid package and may impact other aid they are receiving. Transportation is an indirect cost in the students cost of attendance.

Some of our students will be attending a conference, how can we provide financial assistance for their attendance?

It depends. If you are providing funds directly to the student to apply towards the conference registration or travel, it must be reported and paid through the Financial Aid/University Scholarships Office because this is OFA. If your department is making a direct payment to a vendor for conference registration and/or travel, you may handle this via T-Card or purchase order. If it is a receipt-based travel reimbursement, it should be submitted through Emburse.

Some of our students are going on a Faculty-Led Trip and we want to provide them with some financial assistance. What do we need to do?

It depends. If you are providing funds directly to the student to apply towards the cost of the trip, it must be reported and paid through the Financial Aid/University Scholarships Office. If your department is making a direct payment to a third-party for travel or lodging, you may handle this via T-Card or purchase order. If it is a receipt-based travel reimbursement, it should be submitted through Emburse.

We have a student who is struggling to pay his tuition charges. Can we give him some departmental funds to help cover his balance?

You may submit the WCU Scholarship Reporting form to the Financial Aid/University Scholarships Office to have funding applied to his account balance from your departmental non-state fund, but you may not give funds directly to the student via Emburse. Your department is responsible for ensuring adequate funds are in the account to cover the payment.

Can we use a state fund to pay a departmental scholarship or award?

No. The only state funds that can be used to pay scholarships or awards are those that were appropriated by the state to support such use. (State fund numbers begin with the number “1.”)

How can I ensure that a student receives a refund for a scholarship or award?

You can’t. Every student account is different and there are many factors that determine whether or not a student receives a refund, some of which are controlled by the student.

How can I ensure that our scholarship, award, or prize won't negatively impact a student's financial aid award?

You can't. Every aid package is different depending on a student's financial need and the other funding sources the student is receiving.

How will our award/prize recipients receive their funding?

Awards and cash gift prizes are applied to accounts using the regular university application of aid and disbursement processes. Application of aid runs prior to the refund files which are generated on Tuesdays and Fridays.

How quickly do award recipients receive their refund?

Refunds are generated on Tuesdays and Fridays. Students who are set up for direct deposit typically receive their refund within 3-5 business days of the refund date depending on their bank's schedule. Students who are not set up for direct deposit will receive a paper check sent to their mailing address which takes 10-15 business days from the refund date. Students are encouraged to set up direct deposit.

Must I report resources provided to students during periods of non-enrollment between semesters or during the summer (e.g., food and/or housing funding)?

Yes. You must submit the WCU Scholarship Reporting form to the Financial Aid/University Scholarships Office to have funding applied to the student's account from your departmental non-state fund. You may not provide funds directly to the student via Emburse. Your department is responsible for ensuring adequate funds are in the account to cover the payment.

What do you mean when you say resource or financial resource for the student?

A financial resource is a monetary benefit (cash or non-cash equivalent) a student receives related to and as a result of his/her enrollment in the university.

TAX IMPLICATIONS

Scholarships/grants, prizes, awards, and emergency assistance awarded through the Financial Aid/University Scholarships Office are all reported on a student's 1098-T for tax purposes. Reportable items are not necessarily taxable. Western Carolina University does not provide tax advice. For tax preparation advice, the student should consult a tax advisor and/or the Internal Revenue Service.

EMPLOYMENT

For complete student employment information, please see the Student Employment Manual available for Supervisors here: Student Employment Manual for Supervisors

Wages paid for services performed:

In general, Talent Management, our Human Resources Applicant Tracking system, is to be used when hiring a student for non-work study employment to perform services for the university that is done at the direction and control of the university. Work Study employment is managed through the Financial Aid Office. Graduate Assistantship employment is processed in Slate, the graduate application system, and is managed through the Graduate School Office.

It is not appropriate to use scholarship funds to circumvent hiring students for payment through Talent Management or the Financial Aid/University Scholarships Office to compensate them for performing services for the university. Further, it is not appropriate to use non-monetary forms of compensation (such as a free trip, tangible item, campus housing or meals) in lieu of hiring a student for services performed for the university. Students may not volunteer for a position that is an otherwise paid position.

Not following the guidelines for student employment may have adverse effects to the university (penalties and fines), and to students when filing a personal tax return or applying for future financial aid.

NON-WORK-STUDY HOURLY POSITIONS

Non-Work Study (NWS) student workers are undergraduate or graduate students at Western Carolina University, who have been hired by a campus department, and who are compensated with non-federal funds. Any work achieved by NWS students primarily benefits the university. These are FLSA subject positions that report hours worked and are paid hourly.

For all NWS student employment, students must meet enrollment criteria for the term in which they plan to work. Undergraduate students must be enrolled in at least 6 credit hours and graduate students must have at least 5 credit hours during the Fall and Spring. To work during Summer sessions, a student must be enrolled in at least 3 credit hours, or, if not enrolled, a student must be enrolled in the minimum number of hours for the upcoming Fall. All NWS student workers must maintain a cumulative GPA of at least 2.0 to qualify.

Non-work study hourly payment process:

NWS hourly positions require a posting in Talent Management, an application submitted by the student and a hiring proposal completed by the hiring manager for submission to human resources. The student must complete the federal I-9 and onboarding, and an authorization to work must be received from Human Resources before a student may start working. Timesheets must be submitted in accordance with established deadlines for students to be paid.

NON-WORK STUDY EDUCATIONAL STIPEND CONTRACT POSITIONS

An Educational Stipend Contract position is a pre-approved position on campus paid as a monthly stipend. Educational Stipend positions are FLSA - exempt and therefore do not require a timesheet. Students are paid for their contributions rather than their hourly work. All Educational Stipend positions must be approved by Human Resources and Payroll apart from graduate assistantships.

Non-work study educational stipend contract payment process:

NWS educational stipend positions require a posting in Talent Management, an application submitted by the student and a hiring proposal including a signed and uploaded contract completed by the hiring manager for submission to human resources. A student must meet the enrollment and GPA criteria to qualify. The federal I-9 and onboarding must be completed before approval to work can be given. Authorization to work must be received from Human Resources before a student may start working.

- Stipends are paid monthly on the last day of the month.
- Stipends are paid in equal payments for the period of the contract.
- The first payment date is based on the start date and monthly payroll calendar. Typically, if prior to the 15th of the month, the first payment should be the last day of the same month, if after the 15th, the first payment date is to be the last day of the next month. e.g., if begin work date is 8/17, the first payment is 9/30. If the end date is 12/4, the last payment date is 12/31 which is 4 equal pays.
- Stipends may not have a last payment date before the end of the contract.

WORK STUDY

Work Study (FWS) student workers are undergraduate or graduate students enrolled in a minimum of six (6) credit hours at Western Carolina University, who have been awarded Work Study by financial aid and hired by a campus department granting them Work Study employment, and who are compensated with federal funds. Any work achieved by Work Study students is beneficial to the student and the university. These positions report hours worked and are paid hourly.

Work Study payment process:

Work study hourly positons require a posting in Jobcat, an application submitted by the student and a hiring agreement completed by the hiring manager for submission to financial aid. Authorization to work must be received from Financial Aid before a student may start working. Time sheets must be submitted in accordance with established deadlines for students to be paid.

GRADUATE ASSISTANTSHIPS

Graduate Assistants (GA's) employment is generally for research and teaching only. A student must be an admitted and registered graduate student at WCU to qualify for an assistantship. There are three types of GA hires, they are: Research (GARE), Teaching not instructor of record (GALA), and Teaching instructor of record (GATA). Teaching instructor of record graduate assistants must have an approved AA-21 on file with the Provost's Office. All assistantship employment policies and procedures are administered by the Graduate School.

Graduate Assistantships payment process:

Graduate Assistantships are paid via educational stipend only. The hiring manager must submit a hiring proposal form in Slate for submission to the Graduate School. The Graduate School will generate a GA contract for the student, and the student must sign the GA contract in Slate to accept employment. Authorization to work must be received from the graduate school before a student may start working.

- Assistantship contracts are by term (fall, spring, summer). Graduate assistant contracts start and end dates are for the start and end of a term or within the term.
- Stipends are paid monthly on the last day of the month and do not require completion of a time sheet.
- Assistantships may receive supplemental stipends and can be paid from multiple funding sources.
- Stipends are paid in equal payments for the period of the contract.
- Assistantships may not begin prior to the start of the academic year, and they cannot continue past the last day of the academic year.
- The first payment date is based on the start date, if prior to the 15th of the month, the first payment should be the last day of the same month, if after the 15th, the first payment date is to be the last day of the next month. e.g., if begin work date is 8/17, the first payment is 9/30. If the end date is 12/4, the last payment date is 12/31 which is 4 equal pays.
- Stipends may not have a last payment date before the end of the contract.
- Higher Education and Student Affairs (HESA) program assistantships do more than teach or conduct research, but because they are attached to an academic program they qualify.
- Public Policy Institute as an academic program may offer supplemental stipends, while this stipend is considered secondary, it is still processed as a GA stipend.

COMMON GRADUATE ASSISTANTSHIP QUESTIONS

Is there an assistantship application?

No. There is no Graduate School assistantship application, but a graduate program may require an application in order to apply for a graduate program assistantship.

How do I get a graduate assistantship at WCU?

Some graduate degree programs offer a few graduate assistantships funded by the Graduate School to students admitted to their graduate degree program. Graduate program directors offer graduate assistantships directly to admitted students, so students should contact the graduate program director for more information.

Does an assistantship appointment include a tuition remission?

No. An assistantship appointment does not include a tuition remission. Tuition remissions are separate awards, but a student must have a graduate assistantship appointment to be eligible for a tuition remission award.

What are the eligibility requirements for graduate assistants?

In order to be eligible for a graduate assistantship, a graduate student must be admitted in Regular Admission. Assistantship employment typically ranges from 10-20 hours per week and stipends vary by graduate program. Students receiving an assistantship in the fall and/or spring terms must be registered for at least 9 graduate credit hours or at least 6 graduate credit hours during their graduation term. Continuation of the assistantship appointment depends upon satisfactory performance of duties and upon satisfactory academic performance. Graduate assistants must maintain a minimum 3.0 cumulative GPA on all graduate coursework attempted in order to remain eligible for an assistantship.

Can a graduate assistantship stipend be used to pay tuition and fees?

Yes, a graduate assistantship stipend can be used to pay a percentage of tuition and fees. A graduate assistant must present a copy of the assistantship contract to Student Accounts in order to set up the tuition and fee payments.

How is a graduate assistant stipend paid?

Graduate assistant stipends for the fall and spring terms are divided into four equal payments. For the fall term, the pay dates are the last day of the month in September, October, November, and December. For the spring term, the pay dates are the last day of the month in February, March, April, and May. For the summer term, stipend payments are determined by employment start and end dates and the pay dates are the last day of the month in June, July, and August. Graduate assistants do not complete timesheets for the Payroll Office. However, a graduate assistant may be required to keep a timesheet to track assistantship hours worked as instructed by their supervisor.

TAX IMPLICATIONS

Wages paid to a student worker through the payroll system may be subject to the following withholding taxes: Federal Income Tax, State Income Tax, FICA Social Security, and Medicare Tax. The withholding of federal and state taxes is dependent upon the student's biweekly gross income and how the student files their form W-4 and NC-4. A student may seek advice from the Internal Revenue Service regarding how to file their form W-4 by calling the IRS toll-free number at 1-800-829-1040. A student is not automatically exempt from tax withholding based upon their student status. The number of credit hours/units in which the student is enrolled determines withholding of FICA and Medicare tax from student wages.

TRAVEL GRANTS AND REIMBURSEMENTS

During their time at WCU, students may travel for university business purposes, or as a component of their extracurricular or educational pursuits, including faculty-led trips or study abroad. It is possible for students to receive financial support for these activities in the form of travel reimbursement or travel grants.

- Student travel that is a direct receipt-based reimbursement for expenses the student has already paid will be considered a travel reimbursement and should be processed through Emburse in accordance with all state and university travel policies. This reimbursement will not have any impact on a student's financial aid award.

- Student travel that is paid directly by a department on the student's behalf (meaning there is no monetary exchange with the student) may be paid in accordance with state and university policies via purchase order or T-Card. These payments are not processed by the Financial Aid/University Scholarships Office and will not have any impact on a student's financial aid award.

- Student travel that is supported by any WCU funding source (including endowments, departmental trust funds, etc.) in which a department provides the student with an allocation of money (could be an exact amount to offset an expected cost or a more generic amount) to be used in support of travel (could be conference registration, hotel, mileage, air fare, meals, etc.) is considered to be a travel grant. Travel grants must be paid via the Financial Aid/University Scholarships Office and should be reported by submitting the WCU Scholarship Reporting form or Scholarship Manager (if applicable). Travel grants are included in the student's financial package and can impact other financial aid the student is receiving.

TAX IMPLICATIONS

Travel grants are reported on a student's 1098-T for tax purposes. Reportable items are not necessarily taxable. Western Carolina University does not provide tax advice. For tax preparation advice, the student should consult a tax advisor and/or the Internal Revenue Service.

STUDENT REIMBURSEMENTS

Departments should follow WCU purchasing procedures for supplies. In situations where this is not possible and a student incurs a cost for a purchase that primarily benefits the university, the student may be reimbursed for the expenses. Oftentimes, these purchases are related to student clubs/organizations for supplies needed to support activities, but they could also be related to class projects. The student may be reimbursed for the purchase by submitting an expense report in Emburse along with the original receipt for the purchase.

Examples of reimbursements:

- Decorations for an organization's homecoming float
- Sidewalk chalk used to advertise meetings and/or events
- Materials needed as part of a class project (pre-authorized purchase for reimbursement)

TAX IMPLICATIONS

Student reimbursements for expenses incurred on behalf of the university may be excluded from taxable income provided the proper procedures are followed.

SPECIAL CIRCUMSTANCE ONE-TIME PAYMENTS

In rare instances, it may be appropriate to pay a student via an expense report in Emburse. Expense reports cannot be submitted in lieu of any other payment process outlined in this document. These rare payments are generally the result of a business transaction with the student (meaning the university is receiving a tangible product the student has created), or the result of a student performing a one-time service, not to exceed $500, that benefits the university. Students may not be paid as independent contractors. It may be possible to establish a one-day employment contract for amounts greater than $500. Contact Human Resources and Payroll for additional information.

Another example of when it is appropriate to pay a student via an expense report in Emburse is when a non-WCU student is engaged in research or other type of special project at WCU that is related to coursework as his/her/their home institution.

Payment process:

Departments should follow the Emburse expense report process and include a letter of support explaining the nature of the service or product that has been provided for these payments.

TAX IMPLICATIONS

Payment for products or goods are excluded from 1099-Misc taxable reporting provided the proper procedures are followed. Payment for service may be reported on a 1099-Misc for tax purposes. Western Carolina University does not provide tax advice. For tax preparation advice, the student should consult a tax advisor and/or the Internal Revenue Service.

WCU SPENDING GUIDELINES

The university has a wide variety of sources of funds, each of which has its own spending characteristics. There are some basic rules, regulations, and precedents that can help to guide an employee, department, and/or division in making wise spending decisions. These guidelines are provided to ensure that faculty/staff can carry out the university's mission effectively, while ensuring that fiscally responsible and legal spending practices are followed.

The complete document outlining the WCU Spending Guidelines is available on the Controller's Office website.

EXTERNAL GRANTS

WCU's Office of Research Administration (ORA) assists faculty, staff, and graduate students identify external funding opportunities, develop fundable research and programs, prepare and submit proposals and manage grant awards in compliance with agency regulations. **For all ORA grants, the grant PI is solely responsible for ensuring grant fund usage is in full compliance with the grant application and awarding conditions.**

If permissible by the grantor, and included in an awarded budget of record, grant funds may be used in support of payments to students outlined in this document including, but not limited to scholarships, travel, research expenses, educational stipends, and employment. For all payments to students, the procedures and guidelines outlined in the preceding sections of this payment guide must be followed.

To determine tuition and/or fee costs for students:

- The grant PI may request a copy of the student's billing statement from the student (available on demand in myWCU)
- Utilize the tuition and fees website: tuition.wcu.edu
- Consult with the Pre- and Post- Award Units in the ORA

To confirm whether a student has financial need, contact the Financial Aid Office for assistance. Please note: the terms listed below are not interchangeable and have different meanings. The grant PI will need to be specific in obtaining confirmation.

- Financial need
- Unmet financial need
- Low income