

Accounting for Fellowships, Stipends and Tuition-related items

(Includes how and when to use expenditure types for student and postdoctoral aid)

The purpose of this document is to provide guidance regarding payment method and expenditure type usage associated with student and postdoctoral aid, as well as fellowships/stipends and tuition-related items. It does not provide a comprehensive guide to the full management of the relationship with these parties.

This document is not intended to provide information about the taxability to the individual or Yale’s reporting requirements. This document also references certain types of payments to faculty, as these payments may reference the word “fellowship” but may not be considered fellowships for accounting and tax purposes. Not all types of payment arrangements are discussed in this document; for specific questions and/or non-standard arrangements, users may have to consult with one or more central departments such as the Controller’s Office or the Office of Postdoctoral Affairs (see resources referenced in tables and section III).

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I. Fellowships and Stipends

	Definition	Classification Determination	How to make the payment	What ET to use	SOA Line	Resources / Additional Information
Postdocs						
Postdoctoral Associates Postgraduate Associates	Funded from Yale-administered research grants or contracts or other University resources. Classified as Yale employees.	Salary	Payments to the individual via Payroll	711950 – Salary - Post Doc Associate	Faculty Salaries	http://postdocs.yale.edu/

Postdoctoral Fellows Postgraduate Fellows	Funded either from training grants to the University or to the individual from an outside source Not classified as Yale employees	Fellowship	Payments to the individual via Payroll.	812000 – Fellowship/Stipend-Post Doc If the individual also has a compensated position to augment the training position, ET for the compensated position only is 711950 – Salary - Post Doc Associate	Fellowships Faculty Salaries	http://postdocs.yale.edu/ Individual may also receive funding directly from the funder. University Guide document 3550 GD.01
Fellows						
Academic and Clinical Fellows	Individuals who have completed (are not matriculating in) degree programs. Not postdoctoral trainees, but working in professional practice for a limited term. Not classified as Yale employees	Stipend	Payments to the individual via Payroll.	811000 – Fellowship/Stipend-Graduate Student	Fellowships	University Policy document 3501 PR.25
Visiting Research or Teaching Faculty	Classified as Yale employees	Salary	Payments to the individual via Payroll	Use faculty salary ETs	Faculty Salaries	
Visiting Fellows, Laboratory Assistants and Volunteer Faculty	Here to participate in the “Yale experience”; not a student, post doc or academic/clinical fellow. No health benefits. Not classified as Yale employees	Extra work/services or reimbursements only	These individuals are unpaid by definition and do not receive salary or stipend. When providing clinical or research services outside of regular scope of visiting/ volunteer arrangement – pay via payroll as extra compensation. Any reimbursements of University business	See University policy and procedure for Expense Reimbursements Compensation Above Salary (ex: Extra Comp)	n/a	See University policy and procedure for Expense Reimbursements Compensation Above Salary (ex: Extra Comp)

			expenses should be paid via ER or AP check request.			
Other Visiting Professionals	Here to participate in the “Yale experience”; not a student, post doc or academic/clinical fellow. No health benefits. Not classified as Yale employees	Stipend	These individuals are unpaid by definition and do not receive salary. If receiving payments associated with their participation in the Yale experience, payments to the individual via AP check request.	811100 – Fellowship / stipend payments-Non Yale	n/a Fellowships	
Fellowships and Other						
Graduate / Professional School Fellowships	Candidate for a degree in programs in the Graduate or Professional Schools	Stipend	During Matriculation: Payments to the individual via (a) GSPS or (b) non-GSPS form submitted to Payroll or (c) Banner during matriculation	811000 – Stipend/Fellowship-Graduate Student	Fellowships	
			Non-Matriculation: via AP Check request	811100 – Fellowship/Stipend-Non Yale	Fellowships	
Other Postgraduate Fellowships	Awarded to the postgraduate professional, typically to support the work of Yale graduates who wish to engage in public service or public interest careers Not classified as Yale employees. Do not qualify to be administered by the Office of Postdoctoral Affairs.	Stipend	Payments to the individual via AP check request	811100 – Fellowship/Stipend-Non Yale	Fellowships	

Undergraduate Merit Fellowships	Awarded to the student based on merit and to be used for Yale tuition obligation only.	Award in form of Tuition Discount	Pay via Banner	813000 -Tuition Discount	Tuition Room & Board, net	
Other Prizes/Awards and Merit Payments	Awarded to the student based on merit – not required to be used to defray student’s tuition obligation.	Award	Pay via AP in PANDA (International individuals or direct deposit via AP check request)	910700 - Prizes & Awards	Other Misc. Expenses	
Other payments to students	Not an employee; not merit-based. Ex: Stipend, incentive payments, etc.	Stipend	During Matriculation: -Grad School = GSPS -Undergraduates/ Prof School = Non-GSPS form via Payroll -Postdoc = payroll system	81xxxx – Fellowship/Stipend (based on status of individual)	Fellowships	Note: Banner is only used where the payments will go against the student account (tuition, room/board, matriculating expenses); see section II See item (d) below for instructions on how to find current ET list.
			Non-Matriculation: via AP Check request	811100 – Fellowship/Stipend-Non Yale	Fellowships	
Graduate Student health premiums	Mandatory fee for Yale Health Plan Hospitalization or Community Health center	Health Care Premiums – direct	Banner or AP check request	910600 – Health Premium Fee	Fellowships	Typically used when the graduate student’s tuition is funded by a grant or contract, but can also be used for non-grant funding sources.
			GSPS	910610 – Health Premium Fee-GSPS	Fellowships	
Employee reimbursement for out of pocket health/dental benefits	Health and dental reimbursements made by departments on behalf of employees who must pay for their own benefits.	Health Care Premiums - reimbursed	Employee Reimbursement	910620 – Health/Dental Reimbursement	Fellowships	Units also use this when paying a third party for these expenses instead of going through the employee. This should not be permitted and is in the process of being phased out.

II. Tuition Related

Please note: If a payment is being made to an individual who is a Yale student and amount is reducing the cost of Yale tuition, the payment must be recorded as Tuition Discount and not as a fellowship or stipend. This applies even if the payment has a title that references “fellowship” or “stipend”.

Use for	Transaction with	Expenditure Type Name	Account Type	ET Description	Additional Usage Notes
Charges for cancellation of loans. Primarily when loans are forgiven by Yale. Mostly COAP	PANDA	353101 - Loan Cancellations	Revenue	Charges for cancellation of loans in accordance with provision of government loan agreements. Use with source group SLOAN.	
University support of tuition costs for graduate and professional school students (includes allowance for dependents of faculty and staff members engaged in research).	Banner	813000 - Tuition Discount	Expense	University support of tuition costs for graduate and professional school students (includes allowance for dependents of faculty and staff members engaged in research). This account is discounted from tuition revenue on the Univ F/S.	Discounts can only post through banner if tuition in that semester has posted through banner (must be current year revenue). Most are being funded by Scholarships, Fellowships, Dept. Discretionary, etc.
	Banner	813001 - Tuition Discount / Non Taxable	Expense	Non-taxable tuition costs for students in the graduate and professional schools supported by the University.	Used predominately by Law School for Loan Forgiveness COAP Award Program (see 353101). Can apply against tuition from prior years.
	Banner	910500 - Tuition Remission	Expense	Remission of graduate & professional student tuition funded from grants and contracts	Same as 813000, but this ET name corresponds to the terminology used by many grant sponsors (terminology in grants is often tuition “remission” rather than “discount”.)

III. Definitions and Other Resources

- a. IRS Definition of Fellowship - <http://www.irs.gov/publications/p970/ch01.html>

- b. Postdoctoral Fellows are defined and the associated payment guidelines are noted in University Policy document 3550 GD.01.
- c. Visiting Fellows are defined and the associated payment form are noted in University Policy document 3501 FR.13.
- d. For a full listing of expenditure types for Student and Postdoc Aid, please use the online Expenditure Type Locator found at this link: [click here](#). Search by keyword or select “Advanced Search” and request the Major of Student/Postdoc Aid.
- e. For additional information about tax implications, see the Yale tax website at → [See Tax website](#)
- f. For additional information on policies resources for and about Faculty, see the Provost’s website (which includes a link to the Faculty Handbook) at → [See Provost website](#)