



Albert Einstein College of Medicine

STIPEND PAYMENT CHARACTERIZATION CHECKLIST

Recipients Name _____ Student ID _____ School/Program _____

Payments are to be considered either a stipend or a payment involving services, depending on the following factors.

***A yes response to an asterisked question is a strong indicator that the payment should be considered a payment involving services.**

Payment in excess of \$2,000 must be reviewed by the _____ . Contact K _____ at x _____ or _____ yu.edu.

Description of Program:	Non-Service Stipend	Service Payment
A. Status of recipient 1. Is the recipient currently enrolled or will be enrolled in a degree program at _____ ? 2. If the funding for the stipend is provided in any part from a sponsored project, is the recipient's program of study related directly to the scope of work of that sponsored project? 3. Is the recipient a foreign national? If so, enter country _____	Yes Yes or N/A	No No
B. How closely is the activity controlled? 1. Other than primarily for educational guidance, does a representative of _____ tell the recipient where, when and how to work? 2. Other than primarily for educational guidance, does _____ have the right to exercise control or supervision over the sequence of work performed? 3. Is the recipient required to report on anything other than academic progress?	No No No	Yes* Yes* Yes
C. Who determines the activities to be performed by the recipient? 1. Does the recipient primarily determine activities? (A faculty advisor may assist or guide the recipient.) 2. Does a _____ representative primarily determine activities based on its needs (e.g. completing work on a _____ research grant)? 3. Are the tasks performed directly relevant to the student's program? 4. Is the activity being undertaken primarily to fulfill requirements for courses such as independent study or dissertation research?	Yes No Yes Yes	No Yes* No No
D. Will benefits be obtained by _____ or other grantor? 1. Is the benefit primarily to _____ (e.g., will results be used by _____ as the primary basis of its report to a sponsor or are services performed in fulfillment of _____ s obligations to an outside entity)? 2. Is the recipient serving in a capacity for which _____, in the absence of that same recipient, would need to hire an employee or contractor? 3. Does _____ have contractual obligations with outside entities under which the recipient is required to produce specific deliverables? 4. Do the tasks performed contribute to the development of skills needed for teaching or conducting research in the student's discipline?	No No No Yes	Yes* Yes* Yes No
E. What is the effect of past or future service? 1. Is the payment awarded in consideration of past services or are future services to _____ or other entity required?	No	Yes*
F. Other factors: 1. Was the recipient selected primarily on the basis of work experience? 2. Was the recipient selected primarily to assist in future education or training? 3. Is the payment being made through an externally funded training award? 4. Is the amount of the payment based upon compensation of employees performing similar activities?	No Yes Yes No	Yes No No Yes

Is this payment best categorized as a **stipend** or a **payment involving services**? _____

Approver/Administrator Name

Approver/Administrator Signature

Date

Name of Contact Person

Telephone #

E-mail

Dept. Name

If the payment is determined to be a "Stipend", please submit this checklist along with a request for payment, IRS Form W-9 and documentation to support the purpose of the payment to Accounts Payable for processing.

If the payment is determined to be for "Services", please contact the _____ HR and Payroll Departments for processing procedures.

@you are unsure how to characterize the payment or if the payment exceeds \$2,000, please contact K _____, _____ or _____ for assistance.