Questionnaire for Student and Post-Baccalaureate Research Payments

Please complete the following questionnaire for student and post-baccalaureate research payments. The information provided will help determine the primary purpose of the payment (as compensation for work, or to further the student’s education.) This will help determine the appropriate method of payment and tax withholdings in accordance with state and federal labor laws and IRS regulations.

Supervisor Name: ____________________________________________________________

Student/Post-bacc Name(s): ___________________________________________________

Today’s Date: ________________________________________________________________

Funding Source: _____________________________________________________________

Budget Number: _____________________________________________________________

• Is the student/post-bacc choosing his/her own subjects to research?  Select One: Yes or No

Explain: ______________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

• Is the student/post-bacc required to report to a supervisor?  Select One: Yes or No

Explain: ______________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

• Is the student/post-bacc required to work a set number of hours?  Select One: Yes or No

Explain: ______________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

Is the work performed by the student/post-bacc subject to the direction or supervision of Vassar College or the grantor?  Select One: Yes or No

Explain: ______________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

• Who is the primary beneficiary of the work? Select One:

Vassar College/Grantor/Faculty Researcher
Student/Post-Bacc
Explain: ______________________________________________________________________________________

Will the student/post-bacc retain rights to the work, research, and results? Select One: Yes or No

Explain: ______________________________________________________________________________________

If the work results in a published paper will the student/post-bacc’s name be credited on the paper?
Select One: Yes or No

Explain: ______________________________________________________________________________________

What conditions, if any, must be met (past, present or future) in order for the student/post-bacc to receive payment?

Explain: ______________________________________________________________________________________

What is the amount of the intended payment? (Stated either in an hourly rate or total allocated budget.)

Comment: ______________________________________________________________________________________

What is the start date and end date for the student/post-bacc work?

Comment: ______________________________________________________________________________________

Please attach a brief description of the work and return to:

Brianne Balzer, Director of Student Employment, Student Financial Services, Box 8  (for incoming or current Vassar Students)
or
Stephanie Moore, Assistant Director of Human Resources, Box 712. (for non-Vassar students including Vassar Graduates)
To be completed by Student Employment (for incoming and current Vassar Students) or Human Resources (for former Vassar students who have graduated or students from other Colleges)

Determination: Circle Column A or Column B

<table>
<thead>
<tr>
<th>A. PAYMENT IS WAGES FOR “WORK”</th>
<th>B. PAYMENT IS FOR “SCHOLARSHIP/FELLOWSHIP”. No services required.- IRS Section 117(c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paid through Payroll - (State &amp; Federal Taxes withheld, W-2 issued)</td>
<td>Paid through Accounts Payable - (no taxes withheld) Direct Payment Requisition Form. Fixed payments of one or more lump sum(s)</td>
</tr>
<tr>
<td><strong>Current Vassar Students</strong>: Processed through Student Employment (JobX)</td>
<td><strong>Current Students</strong>: US Citizens and Resident Aliens: No withholding/No Reporting Rule. Student’s responsibility to report income to IRS for “non-qualified” expenses. No 1099 issued. Non-resident Aliens: No withholding. 1042S issued.</td>
</tr>
<tr>
<td><strong>Former &amp; Non-Vassar students</strong>: Processed through Human Resources (Status Change Form)</td>
<td><strong>Former &amp; Non-Vassar students</strong>: No withholding. Considered taxable income by IRS. US Citizens and Resident Aliens: 1099-misc issued. Non-resident Aliens: No withholding. 1042S issued.</td>
</tr>
</tbody>
</table>

If wage **is greater than** $455/week, fixed bi-weekly wage may be paid. **OR**

If wage **is less than** $455/week, must be paid on hourly basis for actual hours worked. Work hours recorded on timesheet. Overtime pay applies to hours worked over 40/week.

Signed: ___________________________________________________________________________ Date: ______________________

Print Name: ___________________________________________________________________________