

Definitions

- **Fellowship**

A fellowship is an award to aid a student in carrying out his/her own project with a faculty member or other professional as his/her advisor. Fellowships are offered to support research that is independently conceived and designed by an undergraduate or graduate student at an advanced academic level who works with a professional and makes use of an institution's facilities and other resources. Although the fellow must have an advisor for guidance, assistance, and consultation, fellowships are awarded for the independent research and primary educational benefit of the fellowship recipient, not for the benefit of the advisor's research progress. The fellowship is also based on the merit of the fellow's scholarly research.

Students may be reimbursed for travel, supplies and other expenses directly related to their research or studies. These reimbursements are also considered fellowships.

- **Internship**

An internship is a prearranged highly-structured learning experience that takes place within a specific time frame. Interns receive practical experience under a professional's supervision. An internship is characterized by its instructional or tutorial nature. All interns perform work directly under a supervisor who encourages the intern to analyze and reflect on the work and to use the internship to help accomplish his/her academic and professional goals.

During the 8 to 10 week internship, interns are expected to spend a significant portion of each week engaged in their supervised program. Other paid work during an internship is discouraged.

Tax Treatment

- **United States Citizens and Resident Aliens**

Internships are taxable income to students and the College is required to deduct federal, state, and local income taxes from internship payments. During the summer when students are not enrolled in classes, the College also must withhold Social Security/Medicare taxes from internship payments. At the end of the calendar year internship payments are reported as wages on IRS Form W-2.

Fellowships are also taxable unless used to directly pay tuition and fees, books, and supplies and equipment required of all students in an academic program. The College is not required to withhold taxes from fellowship payments. At the end of the calendar year fellowships are not reported on any tax form. However, the total amount of fellowships payments issued during the year is listed on a letter sent to students.

- **Non-Resident Aliens**

For students with non-resident alien visa status, internships are taxable income and the College is required to deduct applicable taxes from the internship payments. At the end of the calendar year internship payments to non-resident aliens are reported as wages on IRS Form W-2.

For students with non-resident alien status, fellowships are taxable income. Taxes due will be charged to the student's tuition account; taxes due will not be deducted from the fellowship payments. At year end, fellowships paid to non-resident aliens are reported on IRS Form 1042-S.

For students with non-resident alien status who perform their research, training, or study outside of the United States, fellowship payments are not taxable.

Payment Procedures

- **Internships**

All internships must be authorized as positions through Job X, the student employment system. Information about the authorization process can be found on the Student Employment Office (SEO) web page at <http://studentemployment.brynmawr.edu>. Internships are paid bi-weekly on a salary basis in equal installments during the internship period. The biweekly pay schedule is listed on the SEO web page.

- **Fellowships**

Fellowship payments can be requested by completing one of the fellowship payment request forms available on the Controller's Office web page at http://www.brynmawr.edu/controller/forms_schedules.shtml. All requests for fellowship payments must include information about where the fellowship will be used and must attest that the fellowship is not related to any past, present, or future services for the College.