

Student Employment and Fellowship Policy and Procedures

The difference between student employment and fellowships

A position is considered employment if it provides a service for the organization making payments. A position is a fellowship if the work benefits the student - if it aids in the students' pursuit of study or research.

Internships

Most College internships are considered employment because interns normally perform tasks that are mostly for the benefit of the College. Off-campus internships for which payments are made by the College are considered fellowships since the work doesn't benefit the College.

Research Positions

Summer science research and similar positions are normally considered fellowships because the primary purpose of the work is to provide training and education for the student and the College faculty or staff members working with the students are acting as mentors or teachers rather than deriving a benefit from the research.

Student Travel

Students may be reimbursed for travel expenses when the expenses are related to their research or studies. These travel reimbursements are considered Fellowships. All receipts should be kept by the student because they may be needed to document the expenses for their personal income tax return.

Tax Treatment

United States Citizens and Resident Aliens

Both student employment wages and fellowships are federal taxable income to students except fellowships that directly pay tuition and fees, books, supplies and equipment, if required of all students in the course. The College is required to deduct taxes from wages but not from fellowships. In addition, during the summer, Social Security/Medicare taxes are also deducted from wages. At year end, wages are reported on Tax Form W-2 and fellowships are not reported on any tax form but the amount paid is listed on a letter sent to students.

Non-Resident Aliens

Both student employment wages and fellowships are federal taxable income to students. For fellowships, taxes withheld will be charged to the student's account and will not be deducted from fellowship payments. However, there will be no withholding of taxes for fellowships for students who are performing their research, training or study outside of the United States. At year end, wages are reported on Tax Form W-2 and fellowships are reported on Tax Form 1042-S.

Payment Procedures

Student Employment Payments

All student employment positions must be authorized through the student employment system called Job X. The positions can be authorized on the College's Student Employment Web page at <https://brynmawr.studentemployment.ngwebsolutions.com/>. Student employment positions are paid hourly at the appropriate rates listed on the student employment website and students should submit time sheets biweekly according to the schedule listed on the website.

Fellowship Payments

Fellowship payments can be requested by completing either the *Recurring Request* form or *One-Time Request* spreadsheet available on the College's Finance & Administration; *Purchases and Payments; Reimbursements, Other Payments, Fellowships* Web page at <https://www.brynmawr.edu/node/5251>. Please complete the section/column labeled "Purpose of Payment/Describe Activity"/"Invoice Description" carefully since we are required to document that the fellowship is being paid for the benefit of the student to aid in the pursuit of study or research.