



University of Oklahoma Health Sciences Center **Scholarship vs. Wages Designation Form**

The comparison chart listed below is used to determine whether an individual is receiving a scholarship as a benefit to the individual and therefore reported as part of their financial aid package or if the individual is providing a service and receiving wages in the role of an employee and taxed as an employee. Note that a scholarship is a payment made to a student to provide assistance for the academic and/or scholarly education, research, and/or living expenses of the individual. A scholarship is not considered compensation for services expected of an employee.

After review of the comparison chart, the department sponsor should designate the type of payment to be made for the program. This form should be on file with Grants and Contracts Accounting for all grant related programs. This form should accompany all vouchers processed through Accounts Payable or be kept with the department's internal payroll records.

Scholarship	Wages
Financial assistance or support paid to student; no work assigned.	Compensation for performance of assigned work.
No scope of work.	Scope of work assigned.
No Workers' Compensation coverage.	Workers' Compensation coverage.
No fringe benefits.	Applicable employee fringe benefits as appropriate based on eligibility.
Student-Mentor relationship.	Employer-Employee relationship.
Paid at a regular interval determined by each department. No obligation to perform any assigned tasks or specific projects.	Paid based upon hours worked performing assigned duties.
Paid via Accounts Payable through the voucher process.	Paid via Payroll.

Program Designation	
<input type="checkbox"/> Scholarship <input type="checkbox"/> Wages (please check only one)	
Program Title	
College/Department	
Department Sponsor Name	
Department Sponsor Signature	
Date	

Note that payments made in regards to travel should be evaluated for each travel objective and the methods of payment should be determined by who is receiving the benefit of the trip. Travel that benefits the individual by their participation in research or creative activity is considered a scholarship, should be paid via a voucher through Accounts Payable and will be reported on the individual's financial aid package. Travel that is beneficial to OUHSC by increasing the institution's knowledge is treated the same as employee travel. These expenses can be direct paid by OUHSC or reimbursed to the individual.