

Payments to Individuals

	Students Enrolled at UofL	Students Enrolled at another University or Students receiving payment during a term of Non-Enrollment	Employees (Faculty/Staff)	Non-Employees as Independent Contractors	Non-Employees Individuals from the Community not directly related to the University	Non-US Students/Persons
Tuition	Financial Aid	N/A	N/A	N/A	N/A	Financial Aid
Excess of Tuition & Fees	Financial Aid	N/A	N/A	N/A	N/A	Payroll
Hourly wages - Need-Based Employment/Federal Work Study	Processed through Payroll but counted as estimated financial assistance through Financial Aid	N/A	N/A	N/A	N/A	Consult with Financial Aid & Payroll to determine eligibility
Hourly/Yearly wages - Non Need-Based Employment	Payroll	Payroll	Payroll	N/A	N/A	Consult with Payroll to determine eligibility
Lump Sum Payments (awards, scholarships, etc.) - Based on Postsecondary enrollment and <i>not</i> considered wages for employment (no service requirement)	Financial Aid (reported on 1098-T)	Consult with Financial Aid Office <i>well in advance</i> of when payment will need to be made (potentially reported on 1099-misc form)	N/A	N/A	N/A	Financial Aid with excess processed through Payroll
Lump Sum Payments (stipends, etc.) - Based on Postsecondary enrollment, non-need based, and considered wages for employment (service requirement)	Payroll	Payroll	Payroll	Payment for Goods & Services processed through Accounts Payable (and reported on W-9/1099 if applicable)	N/A	Consult with Payroll to determine eligibility

Reimbursements for travel and misc. expenses (when acting in the capacity of a student for their educational benefit)	Financial Aid (reported on 1098-T)	Consult with Financial Aid Office well in advance of when payment will need to be made (potentially reported on 1099-Misc form)	N/A	N/A	N/A	If educational related, needs to be processed through Payroll so that the appropriate tax treaties can be applied.
Reimbursements for travel and misc. expenses (when acting in the capacity of an employee and there is a business purpose)	Accounts Payable	Accounts Payable	Accounts Payable	Same as Above (includes reimbursement of any expenses related to job)	Accounts Payable (i.e. University volunteer, advisor, etc.)(reported on W-9/1099)	Accounts Payable
Payments made directly to a vendor for travel (PanAm, Southwest, etc.) and misc. expenses made on behalf of an individual (for non-athletic purposes)	If business related or for U of L sponsored event, no reporting/review necessary. If for educational purposes, Financial Aid Office must be contacted before arrangement are made (reported on 1098-T)	If business related or for U of L sponsored event, no reporting/review necessary. If for educational purposes, Financial Aid Office must be contacted before arrangements are made (potentially reported on 1099-Misc. form)	Through PanAm, Swabiz, PeopleSoft, etc. on behalf of employee	Through PanAm, Swabiz, PeopleSoft, etc. on behalf of contractor and included in total cost of job	Through PanAm, Swabiz, PeopleSoft, etc. on behalf of volunteer, advisor, etc. if business purpose	If educational/experience related, value of payments will be submitted through Payroll (as a taxable income item). If tax treaty does not exist or allow no taxes to be collected, department will be responsible for payment of any taxes that must be withheld.
Reimbursement to faculty/staff for travel expenses of students or others	Must be reviewed by Financial Aid Office prior to taking trip (reported on 1098-T)	If business related or for U of L sponsored event, no reporting/review necessary. If for educational purposes, Financial Aid Office must be contacted before arrangements are made (potentially reported on 1099-Misc. form)	Process employee reimbursement through Accounts Payable , but if student expenses included, needed to have Financial Aid Office review and approval before taking trip.	N/A	If business related or U of L sponsored event, no reporting/review necessary. If for educational/experience purposes, contact Controller's Office to make arrangements (value of expenses potentially reported on 1099-Misc form)	If educational/experience related, value of payments will be submitted through Payroll (as a taxable income item). If tax treaty does not exist or allow no taxes to be collected, department will be responsible for payment of any taxes that must be withthe
Other types of funding, including Scholarship, grants, fellowships, awards, etc.	Financial Aid (reported on 1098-T)	Consult with Financial Aid Office well in advance of when payment will need to be made (potentially reported on 1099-Misc form)	N/A	N/A	N/A	Financial Aid with excess processed through Payroll
Prizes awarded not based on Postsecondary enrollment (i.e. general contest open to University population)	Accounts Payable (reported on W-9/1099)	Accounts Payable (reported on W-9/1099)	Process through Payroll as an additional payment	N/A	Accounts Payable (reported on W-9/1099)	Submit through Payroll. Any applicable taxes will be withheld based on tax treaty agreement.

Prizes awarded as part of employment (i.e. departmental contest limited to U of L employees)	Payroll (if a student employee)	N/A	Payroll	N/A	N/A	Submit through Payroll. Any applicable taxes will be withheld based on tax treaty agreement.
Participant in Research Study	Swift Gift Card Program	Swift Gift Card Program	Swift Gift Card Program	N/A	Swift Gift Card Program	Submit through Payroll. Any applicable taxes will be withheld based on tax treaty agreement.
Non-monetary Gifts w/business purpose (value less than \$100) - how department makes purchase	Procurement Card (If enrolled, only non-educational, non-enrollment items only.)	Procurement Card	Procurement Card	Procurement Card	Procurement Card	Procurement Card
Non-monetary Gifts w/business purpose (value \$100 or more) - how department makes purchase	Procurement Card (value reported on W-9/1099 or Non-Cash Compensation Form and added to W-2 if on Payroll)	Procurement Card (reported on W-9/1099)	Procurement Card (reported on Non-Cash Compensation form and added to W-2 for full amount)	Procurement Card (reported on W-9/1099)	Procurement Card (reported on W-9/1099)	Value of item submitted through Payroll as taxable income item. If tax treat does not exist or allow no taxes to be collected, department will be responsible for payment of any taxes that must be withheld
Gift Cards (of any value)	Reviewed by Financial Aid first to be counted as estimated financial assistance in student's financial aid package. Then processed through Swift Gift Card (value reported on Non-Cash Compensation form and added to W-2 if on Payroll or reported on 1099)	Swift Gift Card Program (reported on 1099)	Swift Gift Card (reported on Non-Cash Compensation form and added to W-2, or if part of research study, reported on 1099)	Swift Gift Card (reported on 1099)	Swift Gift Card (reported on 1099)	Value of item submitted through Payroll as taxable income item. If tax treat does not exist or allow no taxes to be collected, department will be responsible for payment of any taxes that must be withheld

For questions or additional information for a specific category, please contact the corresponding department.

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