

Payments to UF Students or Student Workers

Enrollment	What are you giving them?	Examples	How to pay?	If the payee is a foreign national...
Currently Enrolled	Tuition, Fees, Educational Expenses	Tuition, Local Fees, Books, Insurance, Parking, charges on a student's account	Aid through SFA	Payment will go through Tax Services to determine appropriate treatment as part of the standard process.
	Competition Award/ Prize - must be UF student to enter OR must use prize for educational purposes	Talent competition, Poster Awards, Drawings Payment can be monetary, gift cards, items (ipods, tablets), travel costs	Aid through SFA. Tangible gifts will be treated as aid for the value of the gift, so are discouraged.	Aid through SFA. Award will be taxed (typically at 30% depending on residency) and must go through Tax Services. Tangible gifts may still be considered taxable and may result in a tax charge to the student and are discouraged.
	Competition Award/ Prize - open to any individuals AND prize does not have to be used for educational purposes	Door prizes for open events, conference drawings, fundraising raffle	Monetary gift or Gift card: Process purchase through Disbursements. May not use a Pcard to purchase gift cards. If the individual is an employee, Tax Services must be notified so the amount can be taxed and included in the employee's W-2. Gifts cards >= \$600 awarded to non-employees must be communicated to Disbursements so a 1099 can be generated. See https://www.fa.ufl.edu/directives/gifts/	All award payments to foreign nationals must be cleared with Tax Services. Award will be taxed (typically at 30% depending on residency).
			Non-Monetary gift <\$100: Purchase item through Disbursements, Pcard, or employee reimbursement.	All award payments to foreign nationals must be cleared with Tax Services. Award will be taxed (typically at 30% depending on residency). Tangible gifts may still be considered taxable and may result in a tax charge to the student and are discouraged.
			Non-Monetary gift >=\$100: Same as above, but if the student is also an employee, Tax Services must be notified so the amount can be taxed and included in the employee's W-2.	All award payments to foreign nationals must be cleared with Tax Services. Award will be taxed (typically at 30% depending on residency). Tangible gifts may still be considered taxable and may result in a tax charge to the student and are discouraged.
			Non-Monetary gift >=\$600: Same as above, but if the payment is to a non-employee, Disbursements must be notified so a 1099 can be created.	All award payments to foreign nationals must be cleared with Tax Services. Award will be taxed (typically at 30% depending on residency). Tangible gifts may still be considered taxable and may result in a tax charge to the student and are discouraged.
	Compensation for Services where services are contingent on being a UF Student	Graduate Assistantships	Payroll	Payment will go through Tax Services to determine appropriate treatment as part of the standard process.
		Fellowship payments	Represents aid to the student, but can be paid through payroll. Must be paid through SFA or payroll.	Payment will go through Tax Services to determine appropriate treatment as part of the standard process.
		Stipends, Allowances, Research support	Aid through SFA	Payments must be reviewed by Tax Services for potential tax implications.
	Compensation for Services where services are not contingent on being a UF Student	Translation services, Photography, Musician, web development services	If the student is an employee, the payment must go through Payroll.	Payment will go through Tax Services to determine appropriate treatment as part of the standard process.
If the student is not an employee of the University, process the payment through Disbursement Services. Note that the IRS may determine that an employer/employee relationship exists even if the individual is not technically an employee. Disbursements will work with the relevant offices to determine the appropriate treatment.			Payment will go through Tax Services to determine appropriate treatment as part of the standard process.	
Living Expenses	Housing, gas, food, rent, travel stipend for personal travel	Aid through SFA	Payment may be taxable; payment will go through Tax Services to determine appropriate treatment as part of the standard process.	
Reimbursement for travel or other expenses incurred for benefit of UF	Travel costs incurred for conference, purchase of office supplies for UF.	Expense reimbursement	No taxable treatment. If necessary, Tax Services may be involved as part of the standard process.	
Reimbursement for travel or other expenses incurred for benefit of student	Items purchased for use solely by student, travel where there is no direct benefit to UF	Aid through SFA	Payment may be taxable; payment will go through Tax Services to determine appropriate treatment as part of the standard process.	

If a student is not currently enrolled: All payments that are considered to be aid have to be attributed to a term. This creates issues if the student is not currently enrolled, as the aid will be assigned to the next available term, or perhaps even a prior term. This can decrease the amount of aid that the student was eligible for in that term and may either decrease their total aid, or create a situation in which the student is required to pay back aid they received.

N/A - all foreign nationals on student visas have to be currently enrolled per visa requirements.

Individual is a student, but not at UF: Payments made to individuals who are not students at UF (students of other schools who come to UF for Research Experience for Undergraduates, for example) should be made through UF Disbursements. In doubt, contact the Student Financial Aid and Scholarships office to confirm.

January 2024