

REQUISITION FOR DISBURSMENT OF SCHOLARSHIPS, FELLOWSHIP AND RESEARCH GRANT PAYMENTS

Payee: _____

Student #: _____

Address: _____

S.I.N #: _____

Effective Dates

Start Date: _____

End Date: _____

Office Use Only

Source of Funding: _____

Total Amt to be Paid: _____

Payment Options:

Note: Recipients bank information must be attached (a void cheque is sufficient). Failure to do this will result in a delay of payment

Amount:

One Time Payment _____

Bi Weekly Payments _____

Taxes:

No, do not deduct taxes

Yes, deduct taxes (*You will need to complete :*)

TD1 TD1BC

FUND	ORGN	ACCT	PROG	ACTV	AMOUNT

Grad Programs Office Use Only:

Progress Report Status Satisfactory Fulltime No Grade Issues Registered

No Fees Owing No Holds Expected Date of Degree Requirements Met: _____

See guidelines on Reverse

These payments are not in respect of an employer-employee relationship. After studying the guidelines on the reverse I conclude these payments represent:

Scholarship Income Fellowship Income Research Grant Income

AUTHORIZATION:

Budget Holder Signature: _____ Date: _____

Organization: _____

Completed forms are to be submitted to the Finance Department. Please allow 2-3 weeks for processing payment.

Office Use Only

Current Job Status:	Position #:
Retroactive Payment (PMR)	x =
_____	_____
# of payments	Amount
	Total

CLASSIFICATION GUIDELINES

Payments in support of Student Research Assistants are classified in one of the following ways for income tax purposes.

- a) **EMPLOYMENT INCOME:** Where there is an employee-employer relationship in respect of the duties performed for the payments, the student must be appointed through Human Resources and paid through payroll. Tax, CPP and EI deductions are made at source. The student has statutory employment benefits (including Workers' Compensation and Vacation Pay).
- b) **SCHOLARSHIP INCOME:** Scholarships may be defined as amounts paid to students to enable them to pursue their education and to proceed towards obtaining a degree. Normally, a student is not expected to do specific work for the payer in exchange for such amounts. There are no source deductions and the first \$500.00 of scholarships income is exempt from tax. The student will not receive employment benefits.
- c) **FELLOWSHIP INCOME:** Similar to scholarships in that they are amounts paid or benefits given to persons to enable them to advance their education. However, the recipient is generally a graduate student.
- d) **RESEARCH GRANT INCOME:** This arises when a research grant or research contract holder pays an assistant whose relationship is that of co-researcher or student to professor. The student's participation in the research project will assist him/her to qualify for a degree. Normally, the direction given by the researcher will be of a general or consultative nature and the student assistant will have more freedom carrying on his/her part of the project than would an assistant under an employer-employee relationship. There are no source deductions. Research and moving expenses are deductible. The student will not receive employee benefits.

This form is to be used for Scholarship, Fellowship and Research Grant Income. If the classification is employment Income please contact Human Resources.

Checklist for Determining Employee vs. Non-Employee Relationship

1. Are employees of UNBC performing the same or similar services?
 Yes No
2. Have these services been provided in the past by UNBC employees?
 Yes No
3. Can the individual subcontract the work or hire assistants?
 Yes No
4. Are fringe benefits provided by UNBC or billed as part of the fee for service?
 Yes No
5. Is the payment amount set by reference to any classification in the collective agreement?
 Yes No
6. Does the worker invoice as an individual?
 Yes No
7. Is there no chance of profit or risk of loss to the individual?
 Yes No
8. Does the agreement fail to provide a penalty if the service is not completed on time?
 Yes No
9. Does the individual work beside, or with, regular employees of UNBC?
 Yes No
10. Are there any tools or equipment provided by UNBC for this contract?
 Yes No
11. Does the individual make use of UNBC office space, secretarial services, stationary, business cards, forms, vehicles, or other equipment?
 Yes No
12. Does UNBC provide files, software, documents, or other materials to the contractor?
 Yes No
13. Does UNBC exercise day-to-day supervision of the individual to get the right results?
 Yes No
14. Does UNBC include the individual in coverage for Workers Compensation Board?
 Yes No
15. IS the contractor required to perform the work at UNBC offices or premise?
 Yes No
16. IS the work to be performed during the same hours as UNBC employees?
 Yes No

No single "YES" answer will determine an employee-employer relationship. However, a majority of "YES" answers will indicate an employee relationship and you should consult with Research Finance staff prior to proceeding with the completion of this form