Overview

The Office of the Provost and Human Resources Department, in consultation with the Office of General Counsel, have developed the following guidance regarding when students who are receiving payment for engaging in research or participating in University related activities should be considered Villanova employees or non-employees. Onboarding and payment processes will differ for employees, who are paid hourly, vs non-employees, who are paid a stipend. Table 1, below, outlines key factors relevant to student research or academic activity that will aid in determining whether a given role/program qualifies as employee or non-employee. This guidance can apply to either summer or academic year experiences.

For reference, current examples of programs/experiences approved as non-employee research or academic experiences include: Center for Research and Fellowships Undergraduate Research Fellowships Program (VURF); Center for Research and Fellowships First-Year Match Research Program; Department of Chemistry Summer Undergraduate Research Fellows; Research Experiences for Undergraduates program (NSF); Beckman Scholars program; participant costs on NSF grants.

Employee v. Non-Employee Designation

Table 1: Chart of (non-exhaustive) factors relevant to categorizing student research or academic activity as an employee or non-employee position:

<table>
<thead>
<tr>
<th>Non-Employee</th>
<th>Employee</th>
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</thead>
<tbody>
<tr>
<td>• The activity directly relates to the student’s educational program or is a degree requirement</td>
<td>• The activity may or may not directly relate to the student’s educational program and is not a degree requirement</td>
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<tr>
<td>• Students are selected based upon university policies that determine financial need or merit through competition</td>
<td>• Students are selected by a principal investigator, lead researcher, or supervisor based on competency, skills, knowledge, availability, and ability.</td>
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<tr>
<td>• Funds are provided to defray expenses or provide an allowance, and not based on actual hours of work or services rendered</td>
<td>• Student is paid a wage or compensated based on hours worked or for services rendered</td>
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<tr>
<td>• Hours are not tracked or verified for purposes of payment</td>
<td>• Hours are tracked or verified for purposes of payment</td>
</tr>
<tr>
<td>• Primary benefit of activity is to student</td>
<td>• Primary benefit is to University/faculty. For research work, consider whether:</td>
</tr>
<tr>
<td></td>
<td>• The work helps faculty member achieve their own research or academic program</td>
</tr>
</tbody>
</table>
goals, beyond providing an educational experience to the student.

- If student was not assisting, the supervisor would have to hire someone else or do the work on their own

Process for Non-Employee Stipend Payments

- Requests for non-employee stipend payments are made via the Procurement Student Stipend Payment Request Form. As indicated on that form, such requests must include:
  
  - a written explanation for why the position should be appropriately considered a non-employee position based on any relevant factors shown in Table 1 above as a guide; and
  
  - documentation that the following language was provided in writing to the student participating in the non-employee research or academic experience:

    Villanova is providing you with this research/academic [choose language as appropriate] opportunity as part of your educational experience at the University. The research/academic program will help you build transferable analytical and critical-thinking skills under the mentorship and guidance of experienced faculty/staff in preparation for your future educational and career endeavors. Recognizing that your participation in this educational program may prevent you from assuming compensated employment, the University will also provide you with a lump-sum stipend to help defray your expenses. This stipend is not a wage or compensation for work performed and the University does not consider you to be an employee based on your activities under this research/academic program. The University will not issue tax documents for non-employees. Each student is responsible for reporting taxable stipend payments along with any other payments they receive, and for remitting any tax due with their personal income tax return. For specific questions about your tax responsibilities, please contact the Internal Revenue Service, an accountant, or an income tax service.

    This language can be included in an offer or award letter provided to the student by the host department/division or could be provided as a separate document. In either case, this documentation must be included with the submission of the Student Stipend Payment Support Form in Concur for Procurement to process payment.

- Academic leadership within the colleges should determine whether a given experience or program aligns with a “research / academic experience” given the above guidance. If there are questions or concerns, those should be raised to Amanda Grannas and Tim Hoffman and the Office of the Provost will make the final determination, in consultation with the Office of General Counsel.
• Approval for the request is granted at the college level, by the College Finance Manager, or designee as determined by the College. College-level approval is indicated by signature of the College Finance Manager, or designee, on the Procurement Student Stipend Request Form.

• College-level approval should also ensure consistency in student payment amounts across similar types of programs/experiences.

• If payment is approved as a non-employee stipend, the college approval process will ensure that the student has access to the facilities and resources available to carry out the project.

• Students who are paid as non-employees will be paid their stipend via Procurement using the Student Stipend Payment Request Form, and should not be onboarded through the Office of Human Resources.

• Non-employee stipend payments from external grant sources (5-indexes) will be approved by the Office of Grants and Contracts in Concur to confirm availability of funds and that the payment is an allowable cost per the sponsored research agreement. The Office of Grants and Contracts does not approve positions as employee or non-employee, merely the availability of funds and allowability of the expense.

Process for Employee Payments

• Student employees should be onboarded through the Office of Human Resources and will be paid via Payroll.