



Fellowship Paid Through Payroll Questionnaire

NOTE: Please use this questionnaire to determine the appropriate payroll code for individuals (non-students) performing research that might have the distinction of a “fellowship” for payroll purposes. Student scholarship or fellowships must be paid through SIS. REU (Research Experiences for Undergrad) programs are considered scholarships and paid on a Disbursement Voucher (DV) through FIS/KFS if not an IU student.

Section I. General Information:

-Name: _____ -Department: _____

-IU ID #: _____ -Preparer Phone #: _____

Section II. Payroll Code Determination:

Yes No

- 1. Is the funding from the *National Health Service Corps Scholarship Program (NHSCS, training grant) or the Armed Forces Health Professions Scholarship and Financial Assistance Program? Is funding for the La Caixa program?*
 - If **Yes**, then process as **FELLOWSHIP (FL5)** if **No**, continue to **Question 2.**
- 2. Does the funding source require past, current or future services such as Teaching or research?
 - If **Yes**, then process as a compensation through **PAYROLL** if **No**, continue to **Question 3.**
- 3. If the Payee is not available would employees of IU perform the same function as the payee?
 - If **Yes**, then process as a compensation through **PAYROLL** if **No**, continue to **Question 4**
- 4. Does IU benefit from the Payee’s activity?
 - Working on research belonging to a PI (is an IU employee)?
 - IU publishes the findings
 - IU hold right to the research
 - If **Yes**, then process as a compensation through **PAYROLL** if **No**, continue to **Question 5.**
- 5. Does the University – Control the work schedule and/or choose the research?
 - If **Yes**, then process as a compensation through **PAYROLL** if **No**, continue to **Question 6.**
- 6. Is the individual pursuing their own study or research? Does the individual “own” the results of the research? (*Ensure no benefits to IU in the form of Copyrights, trademarks, etc.*)
 - If **Yes**, then process as **FELLOWSHIP (FL5)**, if **No**, process as **PAYROLL**

If the determination is FELLOWSHIP and the Payee has a VISA status in HRMS complete the Abbreviated Fellowship Questionnaire <http://www.fms.indiana.edu/tax/forms/AbbreviatedFellowshipQuestionnaire.pdf>

Please contact the Tax Department taxpayer@indiana.edu if there is any confusion regarding issues addressed by these guidelines. Specific situations may need to be evaluated in-depth according to the facts and circumstances of each case.