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:

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.