

***Scholarships and Student Aid (0935-0940,0942-0949)***

**General Comments:**

1. **For use by Student Financial Aid Offices only (except as noted below).**
2. Includes undergraduate and graduate scholarships and fellowships to **degree candidates** only (except 0949, which is used for students who are non-degree candidates).
3. There can be **no work or service** (including teaching) associated with the award unless it is to satisfy **written requirements of the degree**, and the service **requirement is reasonably appropriate** to the degree, and the service performed is **not in excess of requirements**, and equivalent service is **required of every candidate** for the degree.  
Please note the conditions stated above are based on IRS regulations and subject to change. For further information, contact the Comptroller at (617)353-3529.
4. Awards to nonresident aliens that are not processed through the Boston University Payroll System must be reported to the Payroll Department because of the Internal Revenue Service rules and regulations governing payments to nonresident aliens.

0935	SCHOLARSHIP AID-TRANSFER	Transfer students
0936	SCHOLARSHIP AID-TRUSTEES	Trustee's scholarships
0937	SCHOLARSHIP AID-SOPHOMORE	Undergraduate sophomore students.
0938	SCHOLARSHIP AID-JUNIOR	Undergraduate juniors
0939	SCHOLARSHIP AID-GRADUATE For use with Unrestricted and -2, -3, -9 accounts only.  <i>Excludes:</i> payment for services involving teaching, research, or other services which must be paid from a payroll object code.  <i>Excludes:</i> non-degree candidates (see object code 0949).	Aid given for educational expenses to Boston University graduate students who are degree candidates. Amounts used for tuition, fees, books, supplies and equipment required for the course are qualified scholarships except for nonresident aliens (see below). Amounts used for other expenses such as room and board are not qualified scholarships.  Amounts paid to nonresident aliens for scholarships, fellowships, and stipends have special taxing and reporting considerations. These payments must be processed through the payroll system if paid to the student directly or reported to the payroll department if applied directly to the student's account.
0940	SCHOLARSHIP AID-SENIOR	Undergraduate seniors
0942	SCHOLARSHIP AID-FRESHMAN	Undergraduate freshman
0943	SCHOLARSHIP AID-ATHLETIC	Athletic scholarships
0944	SCHOLARSHIP AID-AFRO AMERICAN	Undergraduate Afro-American students
0945	SCHOLARSHIP AID-OTHER MINORITIES	Undergraduate other minorities

0946	<p><b>WORK STUDY-OFF CAMPUS</b> For use by Student Employment Office only.</p> <p><u>Primary Positions:</u> Level-2-Code= SE Pay Frequency= 1</p>	<p>Compensation to hourly paid Boston University Work Study students who are <b>employed off-campus</b>.</p> <p><i>Excludes:</i> Work Study students who are <b>employed on-campus</b>. (See object code 0908.)</p>
0947	<p><b>TRAINEE STIPENDS</b> For use with Restricted accounts only: (-5, -6, -7).</p> <p><u>Primary Positions:</u> Level-2-Code= OT, SC Employment Code= ST, TR</p>	<p><b>Grant funded</b> payments for <b>living and travel expenses</b> to Boston University students who are degree candidates.</p> <p>NOTE: This must be explicitly allowed by terms of the grant (most commonly training grants).</p> <p><i>Includes:</i> payments to nonresident aliens.</p> <p><i>Excludes:</i> tuition payments, payment for services involving teaching, research, or other services which must be paid from a payroll object code, payments to non-degree candidates (see object code 0949).</p>
0948	<p><b>TRAINEE TUITION ALLOWANCE</b> For use with Restricted accounts only: (-5, -6, -7).</p>	<p><b>Grant funded</b> payments to Boston University students for <b>tuition</b>.</p> <p>NOTE: This must be explicitly allowed by the terms of the grant (most commonly training grants).</p>
0949	<p><b>HONOR SCHOLARSHIPS, STIPENDS, AND OTHER</b> For use with Restricted and Unrestricted accounts.</p> <p><i>Includes:</i> trainees at the medical campus. <i>Excludes:</i> payments for services involving teaching, research, or other services that must be paid from payroll object code. <i>Excludes:</i> payments to nonresident aliens.</p>	<p>Aid given to students who are non-degree candidates and who are not considered employees of Boston University.</p> <p>These payments must be processed through the accounts payable system and reported on Form 1099-MISC except for nonresident alien payments, which must be paid through the payroll system.</p>