

A **student** is defined as anyone enrolled for course credit at Baylor and is not classified as an employee. During the Summer terms if a student is not enrolled in courses, but has not graduated, they are still considered a student.

Disbursements made to students are requested and processed based on type:

TYPE	DEFINITION	PROCESS
Services	Payment for work performed by a student	Route to Student Employment
Business Reimbursements (Student Employee)	Reimbursements for expenses incurred on behalf of the University when there is a direct connection between the expense and the business purpose of the University <i>Example: Travel associated with their job at Baylor</i>	Process through Procure to Pay using an Expense Report
Business Reimbursements (Non-Student Employee)	Reimbursements for expenses incurred on behalf of the University when there is a direct connection between the expense and the business purpose of the University <i>Example: Athletic competitions, study abroad or mission trips.</i>	Process through Procure to Pay using a Payment Request Requisition
Research Participation	Payments to students for participating in a research study conducted by the University	Process through Procure to Pay using a Payment Request Requisition
Prizes & Awards (Baylor only)	*Payments, prizes, or winnings because of enrollment at the University for the purpose of aiding a student's study, training or research. <i>Examples: Fellowships, prizes, awards, cash-based prize, gift cards or educational supplies, travel grants for paper presentations or conferences.</i>	Route to Financial Aid
Prizes & Awards (for events open to non-Baylor students)	Prize paid to a student for winning an event open to Non-Baylor students, such as students from other institutions, non-students, or members of the community.	Process through Procure to Pay using a Payment Request Requisition

*Disbursements are considered **financial aid** if any of the following apply:

- ✓ The recipient is required to use the disbursement for educational purposes.
- ✓ The recipient is eligible to receive the funding because he/she is a student.
- ✓ The activity is related to a student's university courses or degree completion.



Disbursements to students require special attention and monitoring due to the potential tax implications, federal financial aid compliance, or both.

Please review guidelines for payments to students on our Tax website at: <https://financialservices.web.baylor.edu/tax-manual>