



STIPEND/PARTICIPANT SUPPORT POLICY

The following policy and procedures should be used to determine when and how to issue stipend/participant support payments to individuals.

The CSUF Auxiliary Services Corporation follows the Internal Revenue Service definition as well as federal regulations to determine when a payment made to an individual qualifies as a stipend.

1.0 Definition:

A stipend/participant support payment is used to defray expenses for a student, such as a degree candidate, or an individual attending a workshop. A stipend/participant support payment is paid for attendance or participation **ONLY**, not for services rendered. An amount paid for “**services rendered**” is a “**wage**” under the IRS regulations and must be paid as salaries and wages. The cost of bringing collaborators together to discuss research does not qualify as participant support.

Federal regulations (2 CFR 200.456) state that stipend/participant support costs are allowable with the prior approval of the sponsor agency and should be explicitly listed in the proposal budget and budget justification. Any changes to existing line items regarding stipend/participant support costs require prior written approval by the funding agency.

2.0 How to Process a Stipend Payment:

1. The ASC’s Stipend Form request must be completed and approved by the Principal Investigator/Project Director before payment can be processed. This form should be attached to a check request and submitted for payment.
2. The student’s Campus Wide ID number needs to be indicated so enrollment can be verified.
3. The Principal Investigator/Project Director needs to confirm status of the individual getting paid. CSUF Student, Non-CSUF Student or Non-Student.

