**Policy Statement.** All employees authorized via a HRM-8 or HRM-11 must have their time reported to the Payroll Office electronically through the EIS System.

**Application of Policy.** All University

**Definitions.** None

**Procedures and Responsibilities.**

All employees authorized via a HRM-8 or HRM-11 must have their time reported to the Payroll Office electronically through the EIS System. The hours worked are to be reported to the nearest tenth, (e.g., 61.5 not 61.54). Task payments must be paid in full, partial task payments cannot be made. The hours reported should be substantiated by the employee's time card and retained in the department.

Supplemental Payments:

If the regular payroll deadlines are missed or an employee was hired late, time can be entered into EIS after the regular deadline but before the supplemental deadline in order for the employee to receive a supplemental paycheck. Payroll deadlines are published each month and available on the Human Resource Office website.

Stipends:

One type of stipend represents scholarship/fellowship payments to "students" for tuition, fees and living expenses. They cannot be tied to any obligation for past, present or future services. There can be no employer/employee relationship associated with a stipend payment. These stipend payments must be submitted on a stipend form and processed through the Student Financial Aid and Scholarship Office (see Policy 2.2.28). There are no fringe benefits associated with stipend payments meeting the definition of a scholarship/fellowship.

Any payment requiring some past, present or future obligation to entities other than UNT is "compensation" and should be processed through the Payroll Office on a Stipend form as a taxable stipend. These payments will be subject to FICA and FIT withholding.

Some granting agencies may use the term "stipend" in their guidelines and budget information. This DOES NOT necessarily mean that the payment will be processed as a "stipend" at the University of North Texas if services or some obligation is required of the recipient. Questions
concerning these types of payments from grant funds should be directed to the Office of Research Services (940) 565-3240.

8233 Tax Treaty Exemption:

International students wishing to claim an exemption from federal income tax under their country’s treaty with the United States must file IRS Form 8233 along with their Form W-4 and Foreign National Information (FNI) form. These forms are available at the Payroll Office. For additional information, see Publication 519, "United States Tax Guide for Aliens." Questions concerning tax treaty exemptions should be directed to the University Tax Accountant, (940)369-7014.

        Responsible Party: Payroll Department

References and Cross-references.
UNT Policy 2.2.28 Stipends

Forms and Tools.
IRS Form 8233
Form 2-4
Foreign National Information (FNI) Form

Approved: 1/1/1990
Effective:
Revised: 8/94; 8/98; 8/99; 5/01; 5/06
*4/2011 format only