GFS Users Forum
Mid-Quarter Changes:
Thinking Through a Problem

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Panelists

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Agenda

- A few relatively “simple” fixes
- Increasing/decreasing amount of support
- Bigger Problems
  - Changing salary to stipend (or vice versa)
  - Anything that touches TAL

But First . . .

- Nothing being presented here takes the place of:
  - Good communication
  - Appropriate training

*Nothing works better than doing it right the first time, but sometimes reality gets in the way.*
One More Disclaimer. . .

- A particular mid-quarter problem that we’re working on:
  - The mid-quarter conversion of a Stanford graduate student to Postdoc status

Routine Changes

- Recalling an Aid Line from Workflow
- Changing Aid Year Activation (Don’t forget!)
- Changing multiple-quarter lines (Cancel vs. terminate)
- Changing a PTA
### To Journal or Not to Journal?

After aid has been disbursed:

<table>
<thead>
<tr>
<th>Fellowship Stipend</th>
<th>Graduate</th>
<th>Postdoc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary/Assistantship*</td>
<td>Labor Distribution Adjustment</td>
<td>Labor Distribution Adjustment</td>
</tr>
<tr>
<td>TAL</td>
<td>Automatic Journal</td>
<td>Automatic Journal</td>
</tr>
</tbody>
</table>

* Note: Special handling may be required when switching between Research/Teaching Assistantship or Postdoc Contingent/RAF pay

### Requesting Pay

If aid is increased after the initial disbursement:

<table>
<thead>
<tr>
<th>Fellowship Stipend</th>
<th>Graduate</th>
<th>Postdoc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary/Assistantship</td>
<td>Will Call Check: GFS Off-Cycle Check Webform</td>
<td>Will Call Check: GFS Off-Cycle Check Webform</td>
</tr>
<tr>
<td></td>
<td>Add to Next Paycheck: One Time Payment Form</td>
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</tr>
</tbody>
</table>

Note: Entry of aid after the first payroll deadline of a quarter can result in ineligibility for the health insurance subsidy, student account late fees and the inability to enroll in a payment plan.
Requesting Repayment

If aid is decreased after the initial disbursement:

<table>
<thead>
<tr>
<th></th>
<th>Graduate</th>
<th>Postdoc</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellowship Stipend</td>
<td>Automatic bill from SFS</td>
<td>Send HelpSU to Payroll for repayment amount</td>
</tr>
<tr>
<td>Salary/Assistantship</td>
<td>Send HelpSU to Payroll for repayment amount</td>
<td>Request check payment from the postdoc</td>
</tr>
</tbody>
</table>

Request check payment from the student or submit a One Time Payment Form to reduce the next regular paycheck(s)

Salary Indicators

- Compensation for work performed (teaching or research)
- “Employer-employee” relationship
- Paid through Payroll, taxes withheld
- Limits on hours worked (Stanford policy, visa requirements)

YES? NO?

Salary Assistantships Stipend Fellowshipships
Stipend Indicators

- Financial aid to provide an allowance for living expenses
- No services/work required
- Paid through SFS, no taxes withheld

YES? Stipend NO? Salary
Fellowships Assistantships

Salary vs. Stipend: Getting It Right the First Time

- Review funding source documents
- Be careful with anticipated funding

Don’t Guess!

Consult your Resources!
Change is Confusing

- Even with your best efforts, your student may encounter:
  - Out-of-Pocket Tax Expenses
  - Multiple Student Bills
  - Complex Tax Returns

Change Mechanics: Retroactively Changing Salary to Stipend

- Correct GFS Aid Entries
- Request a salary repayment calculation from Payroll via HelpSU
- Await fellowship disbursement to student
  - Postdocs only: Request fellowship check from Payroll
- Collect salary repayment check from the student and deliver it to Payroll
Change Mechanics: Retroactively Changing Stipend to Salary

- Correct GFS Aid Entries
- Request a payment of unpaid salary from Payroll by submitting a GFS Off Cycle Check Webform
- Direct student to repay stipend
  - Graduates: Will receive a bill from SFS
  - Postdocs: Collect stipend repayment check from the student and deliver it to Payroll

Tax Withholding Considerations

- Salary payments are subject to withholding; stipend payments generally are not
- When a student is moved from stipend to salary, the net pay received from the salary payment may be less than the stipend amount that must be repaid.
  - Graduates: Subject to federal/state withholding taxes
  - Postdocs: Subject to federal/state withholding taxes, FICA and VDI
Crossing Tax Years

- W-2 Forms cannot be adjusted to reflect a repayment of salary from a prior tax year
- When repayments cross tax years:
  - Students have excess reportable income in the year of transition from salary/stipend
  - The additional income is taxable for the student; s/he must make a tax return adjustment to subtract the amount of the repayment

Mastering TAL

- How TAL is affected whenever an assistantship line is changed
- Recalc’ing TAL
- Changes after a TAL Override