OFFICE OF THE CONTROLLER

Student Reimbursement

October 2025

UNIVERSITY OF
South Carolina

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UNIVERSITY OF South Carolina

Employee v. Non-Employee Student Reimbursement

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Student Reimbursements

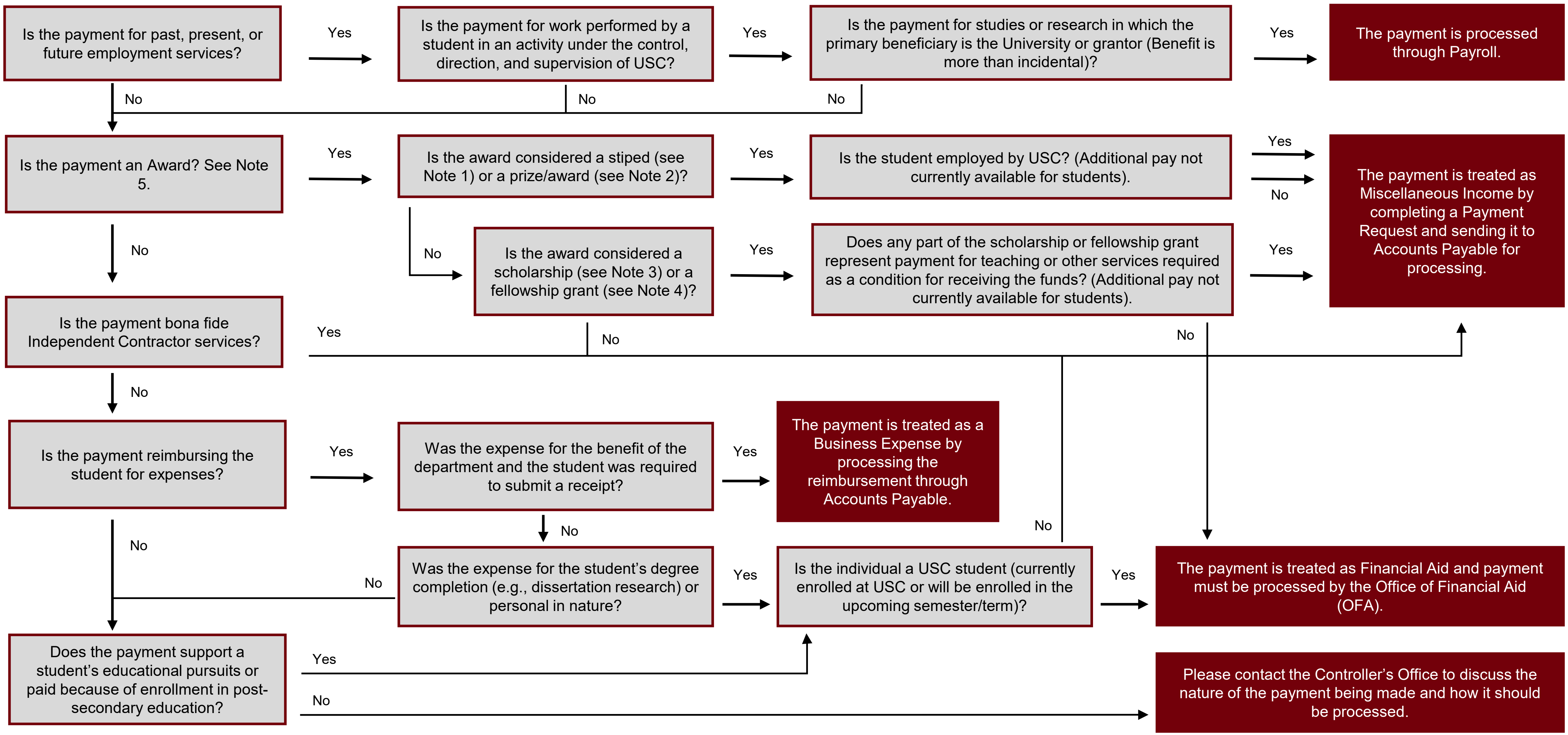
Student Non-Employees

Use the **Student Reimbursement** form for reimbursements (non-travel) for student non-employees and send these forms with appropriate backup documentation to Accounts Payable using the AP Upload mailbox.

Student Employees

Use the **Travel and Expense** module to reimburse student employees for expenses (non-travel) related to the work they do at the University.

Student Payment Method Decision Tree



Student Payment Method Decision Tree

Note 1: Stipends

- A stipend is a category of student payment, often provided as a living allowance during study or training.
- Departments must determine whether the payment is meant as academic support or as compensation for services rendered.

Note 2: Prizes & Awards

- Prizes and awards are given in recognition of skills, achievements, contests, or performance.
- These payments are not limited to educational expenses.
- All prizes and awards are considered taxable income to the student.
- If the prize or award must be used for educational expenses, it must be processed through Financial Aid.

Student Payment Method Decision Tree

Note 3: Scholarships

- A scholarship is an amount paid to, or for the benefit of, a student to aid in the pursuit of studies.
- Recipients of scholarships are not required to perform past, present, or future services.
- Contest winnings are considered scholarships if they must be used for education, if only students are eligible to win, or if the contest relates to the student’s courses or degree program.

Note 4: Fellowship Grants

- A fellowship grant is an amount paid to support an individual’s study or research.
- To qualify as a fellowship, the payment must have no service requirement attached.
- If the recipient must perform work, the payment is treated as compensation, subject to employment taxes, and reported on a W-2.
- If the purpose of the grant is to produce work or to enhance the recipient’s skills or talents, the payment is generally considered non-taxable.

Note 5: Departmental Awards

- If money is awarded to a department and then distributed to a student as reimbursement, it is not considered an award to the student.

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Student Payment Method Decision Tree

Student Payment Process	Tax Implications
The payment is processed through Payroll.	Payroll reports on W-2 or 1042-S
The payment is treated as Miscellaneous Income by completing a Payment Request and sending it to Accounts Payable for processing.	Payments reported on 1099MISC, 1099NEC, or 1042-S
The payment is treated as a Business Expense by processing the reimbursement through Accounts Payable.	Non-reportable, non-taxable
The payment is treated as Financial Aid and payment must be processed by the Office of Financial Aid (OFA).	OFA reports on 1098-T

Resource Information: Depending on how your research funds are structured, your taxation will vary.

For questions or determinations about tax implications, please reach out to the **Tax Team** at tax@mailbox.sc.edu.

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Student Non-Employee Reimbursement Procedure

Student Non-Employee

- Departments will use the Student Reimbursement Form (SRF) for reimbursements (non-travel) for non-employee students and send the form with all appropriate backup documentation to Accounts Payable at **apupload@mailbox.sc.edu**.
- Please remember that all forms must have the appropriate signatures.
- Accounts Payable will then enter these reimbursements into PeopleSoft as a single-pay supplier.
- Use the Student (non-employee) Reimbursement Matrix to determine expense type and attachments needed

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Controller's Office
Student Reimbursement Form

Date:

Legal Name:

USC ID:

Mailing Address Line 1:

Mailing Address Line 2:

City, State & Postal Code:

Amount

PART I: Description of Reimbursement

PART II: Summary of Receipts/USC Chartfield

Attach all itemized receipts associated with this request. Food memo required for charges to 53005.

Operating Unit	Department	Fund	Expense Account	Class	PC Business Unit	Project	Activity	Amount

Total Charges: 0

PART III: AP Upload Approval:

Department Contact (Name, Email, Phone):

Department Approval and Date:

Please email the completed Student Reimbursement Form and supporting documentation to: APUpload@mailbox.sc.edu

Student Reimbursement Form

Reminders:

- Be sure to include the Student's USC ID.
- The Department Contact will be the person submitting information.
- The Department Approver will be a department head.
- The Department Approver and Contact must be two different people.

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Student Non-Employee Reimbursement

Expense Type	Description	Description Short Name	Dollar Limit	Account Code	Supplier (Yes/No)
Student Reimbursement Supplies/Fees	Reimbursement to students for supplies and fees	Reimbursement	No dollar limit	Various (see 53xxx account code series)	No

Attachments Needed:

1. Itemized Receipts and proof of payment

Note: Reimbursements are the exception and not the normal business process, try to use viable payment methods first.

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Student Non-Employee Reimbursement

Expense Type	Description	Description Short Name	Dollar Limit	Account Code	Supplier (Yes/No)
Student Reimbursements Food	Reimbursements to students for food and meals	Reimbursement	No dollar limit	53005 – Food	No

Attachments Needed:

1. Itemized Receipts and proof of payment
2. Personal consumption memo (signed by the VP level or higher)
3. Food memos must be signed.

This will be routed to Purchasing for approval.

Note: Personal consumption memo applies to all A, D, E, C, and R funds. Grant funds will be approved through email by GFM. Z funds are exempt from this approval requirement.

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Student Non-Employee Reimbursement

Expense Type	Description	Description Short Name	Dollar Limit	Account Code	Supplier (Yes/No)
Student Reimbursement Memberships	Reimbursements to students for membership dues	Reimbursement	No dollar limit	54111 Membership Dues	No

Attachments Needed:

1. Itemized Receipts and proof of payment
2. Membership justification memo with explanation that membership is reasonable, justifiable, and necessary to benefit the University and not just the individual

Approvals for payment by Director or higher.

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Student Employee Reimbursement Procedure

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Student Employee

- Departments will use the **Travel and Expense module** to reimburse student employees for expenses (non-travel) related to the work they do at the University.

- If reimbursement falls outside of the Employee Reimbursement (non-travel) Matrix, ensure a justification memo is attached.

- Further Resources:
  - Preparing an Employee Reimbursement (non-travel)
  - Updating Banking Information

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Expense Reports

- An Expense Report in PeopleSoft makes it easy to transform a handful of receipts into a final document for expense reimbursement(s).

- Here are few tips and tricks that will help when creating an Expense Report:

  ❖ As the Proxy, your USC ID will default. Be sure to change if creating on behalf of an employee.

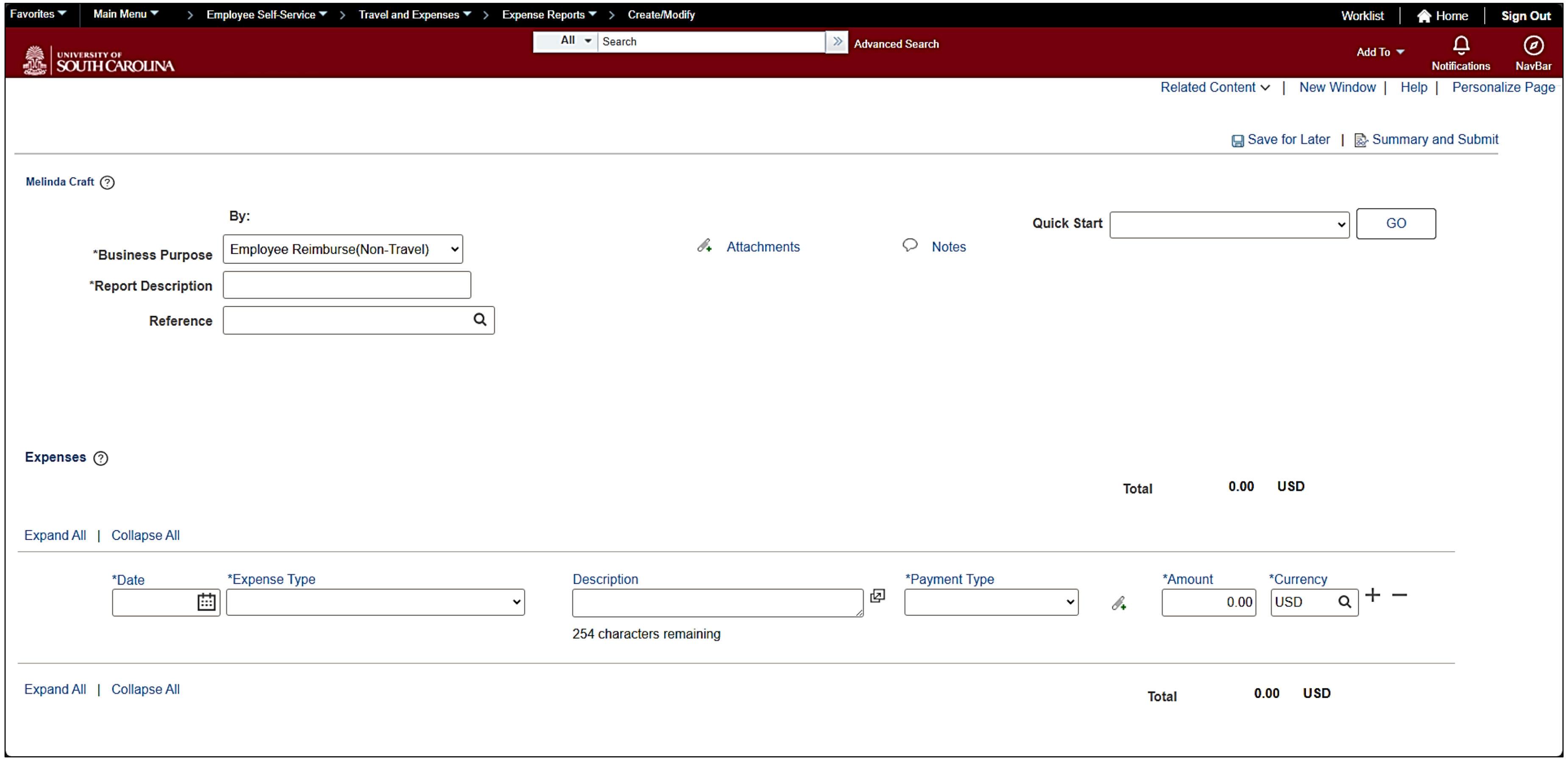
  ❖ Use the Default Accounting for Report action to populate the accounting detail for each expense line. Just be sure to change it if different for a line(s).

  ❖ Be sure to have all receipts scanned as one document, ready to upload at the Header level.

  ❖ Use the notes section to provide additional information for the review team, such as explaining information on a receipt.

Expense Reports

Use the navigation: **Main Menu > Employee Self Service > Travel and Expenses > Expense Reports > Create/ Modify**



Use the [Preparing an Employee Reimbursement Nontravel Job Aid]() for further detail on the process.

Resources and Contacts

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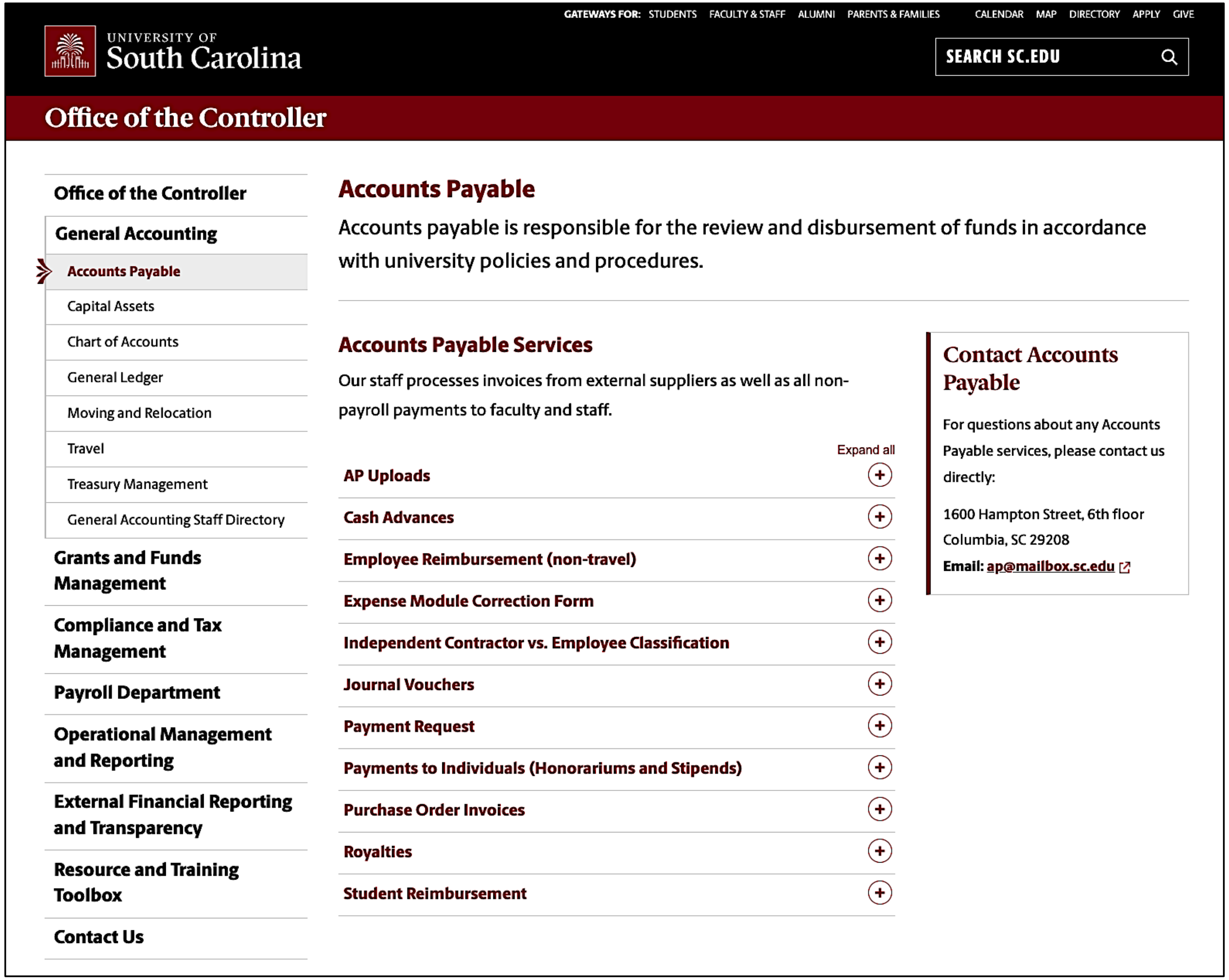

Where to Find the Resources

For accounts payable resources, visit the Accounts Payable page in the General Accounting section.

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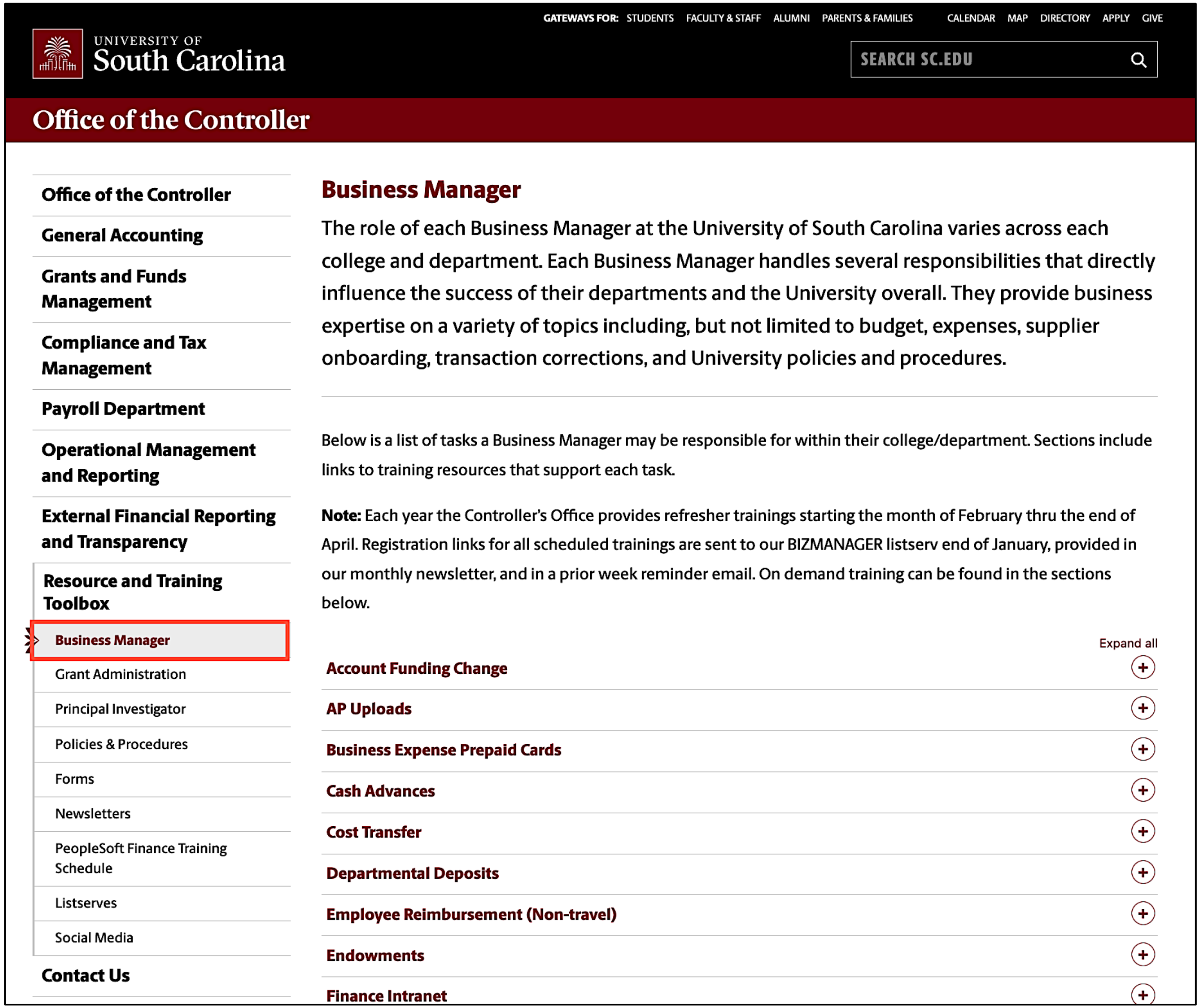
GATEWAYS FOR: STUDENTS FACULTY & STAFF ALUMNI PARENTS & FAMILIES CALENDAR MAP DIRECTORY APPLY GIVE

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SEARCH SC.EDU

Office of the Controller

- Office of the Controller
- General Accounting
- Grants and Funds Management
- Compliance and Tax Management
- Payroll Department
- Operational Management and Reporting
- External Financial Reporting and Transparency
- Resource and Training Toolbox
  - Business Manager
  - Grant Administration
  - Principal Investigator
  - Policies & Procedures
  - Forms
  - Newsletters
  - PeopleSoft Finance Training Schedule
  - Listserves
  - Social Media
- Contact Us

Business Manager

The role of each Business Manager at the University of South Carolina varies across each college and department. Each Business Manager handles several responsibilities that directly influence the success of their departments and the University overall. They provide business expertise on a variety of topics including, but not limited to budget, expenses, supplier onboarding, transaction corrections, and University policies and procedures.

Below is a list of tasks a Business Manager may be responsible for within their college/department. Sections include links to training resources that support each task.

Note: Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

Expand all

- Account Funding Change
- AP Uploads
- Business Expense Prepaid Cards
- Cash Advances
- Cost Transfer
- Departmental Deposits
- Employee Reimbursement (Non-travel)
- Endowments
- Finance Intranet

Where to Find the Resources

For AP Upload training resources, visit our Business Manager page.

Student Reimbursement Resources

- Employee Reimbursement (non-travel) Matrix
- Preparing an Employee Reimbursement (non-travel)
- Updating Banking Information
- Student Reimbursement Form
- Student (non-employee) Reimbursement Matrix
- Student Payment Method Decision Tree
- Chartfield Value Job Aid

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Questions

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Controller's Office Contact List

General Accounting (JEs, JVs, Apex, GL issues/Questions)	**Email Address**
General Email Address	genacctg@mailbox.sc.edu
Cash Advance Settlement	cashadvc@mailbox.sc.edu
Payroll Retro Journal Entries	retroje@mailbox.sc.edu
Chartfield Maintenance	cfmaint@mailbox.sc.edu
Moving & Relocation Mailbox	moving@mailbox.sc.edu
PeopleSoft Finance Security Requests	pssecure@mailbox.sc.edu
Accounts Payable	**Email Address**
General Email Address	ap@mailbox.sc.edu
AP Uploads	apupload@mailbox.sc.edu
Supplier Maintenance	apsupplr@mailbox.sc.edu
Travel Office	**Email Address**
General Email Address	teoffice@mailbox.sc.edu
Student/Non-employee Travel Authorizations and Travel Reimbursement Vouchers	tesubmit@mailbox.sc.edu

Controller’s Office Contact List

Capital Assets	Email Address
Physical Inventory	physinv@mailbox.sc.edu
Capital Leases	lease@sc.edu
Cash Management and Treasury	**Email Address**
General Treasury Email Address	treasury@mailbox.sc.edu
Program Expense Card	cards@mailbox.sc.edu
Team Card	teamcard@mailbox.sc.edu
Travel Card	trvcard@mailbox.sc.edu
Compliance and Tax	**Email Address**
General Compliance Email Address	concpl@mailbox.sc.edu
General Tax Email Address	tax@mailbox.sc.edu
Research/Development Sales/Use Tax Exemptions	rdequip@mailbox.sc.edu
Time and Effort Reporting	timeandeffort@sc.edu

Controller’s Office Contact List

Grants and Funds Management	Email Address
Sponsored Award Specific Questions	Contact your **Post Award Accountant** (PAA)
Payroll	**Email Address**
General Email Account	payroll@mailbox.sc.edu

UNIVERSITY OF South Carolina

THANK YOU!

Office of the Controller

Alone, we can do so little; together, we can do so much.

Address:
1600 Hampton Street
Columbia, SC 29208

Contact Number:
Phone: 803-777-2602
Fax: 803-777-9586

Email Address:
controller@sc.edu

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