Student Employment and Fellowship Policy and Procedures
The difference between student employment and fellowships
A position is considered employment if it provides a service for the organization making payments. A
position is a fellowship if the work benefits the student - if it aids in the students’ pursuit of study or
research.
Internships
Most College internships are considered employment because interns normally perform tasks that are
mostly for the benefit of the College. 0ff-campus internships for which payments are made by the
College are considered fellowships since the work doesn’t benefit the College.
Research Positions
Summer science research and similar positions are normally considered fellowships because the primary
purpose of the work is to provide training and education for the student and the College faculty or staff
members working with the students are acting as mentors or teachers rather than deriving a benefit
from the research.
Student Travel
Students may be reimbursed for travel expenses when the expenses are related to their research or

Tax Treatment
United States Citizens and Resident Aliens
Both student employment wages and fellowships are federal taxable income to students except
fellowships that directly pay tuition and fees, books, supplies and equipment, if required of all
students in the course. The College is required to deduct taxes from wages but not from
fellowships. In addition, during the summer, Social Security/Medicare taxes are also deducted
from wages. At year end, wages are reported on Tax Form W-2 and fellowships are not reported
on any tax form but the amount paid is listed on a letter sent to students.
Non-Resident Aliens
Both student employment wages and fellowships are federal taxable income to students. For
fellowships, taxes withheld will be charged to the student’s account and will not be deducted
from fellowship payments. However, there will be no withholding of taxes for fellowships for
students who are performing their research, training or study outside of the United States. At
year end, wages are reported on Tax Form W-2 and fellowships are reported on Tax Form 1042-S.

Payment Procedures
Student Employment Payments
All student employment positions must be authorized through the student employment system
called Job X. The positions can be authorized on the College’s Student Employment Web page
at https://brynmawr.studentemployment.ngwebsolutions.com/ . Student employment
positions are paid hourly at the appropriate rates listed on the student employment website and
students should submit time sheets biweekly according to the schedule listed on the website.
Fellowship Payments
Fellowship payments can be requested by completing either the Recurring Request form or
One-Time Request spreadsheet available on the College’s Finance & Administration; Purchases
and Payments; Reimbursements, Other Payments, Fellowships Web page at
https://www.brynmawr.edu/node/5251 . Please complete the section/column labeled
“Purpose of Payment/Describe Activity”/”Invoice Description” carefully since we are required to
document that the fellowship is being paid for the benefit of the student to aid in the pursuit of
study or research.