

OFFICE OF THE CONTROLLER

Student Reimbursement

October 2025





Table of Contents

| | |
|--|----|
| Employee v. Non-Employee Student Reimbursement | 3 |
| Student Non-Employee Reimbursement Procedure | 9 |
| Student Employee Reimbursement Procedure | 15 |
| Resources and Contacts | 19 |



Employee v. Non- Employee Student Reimbursement



UNIVERSITY OF
South Carolina

Student Reimbursements

Student Non-Employees

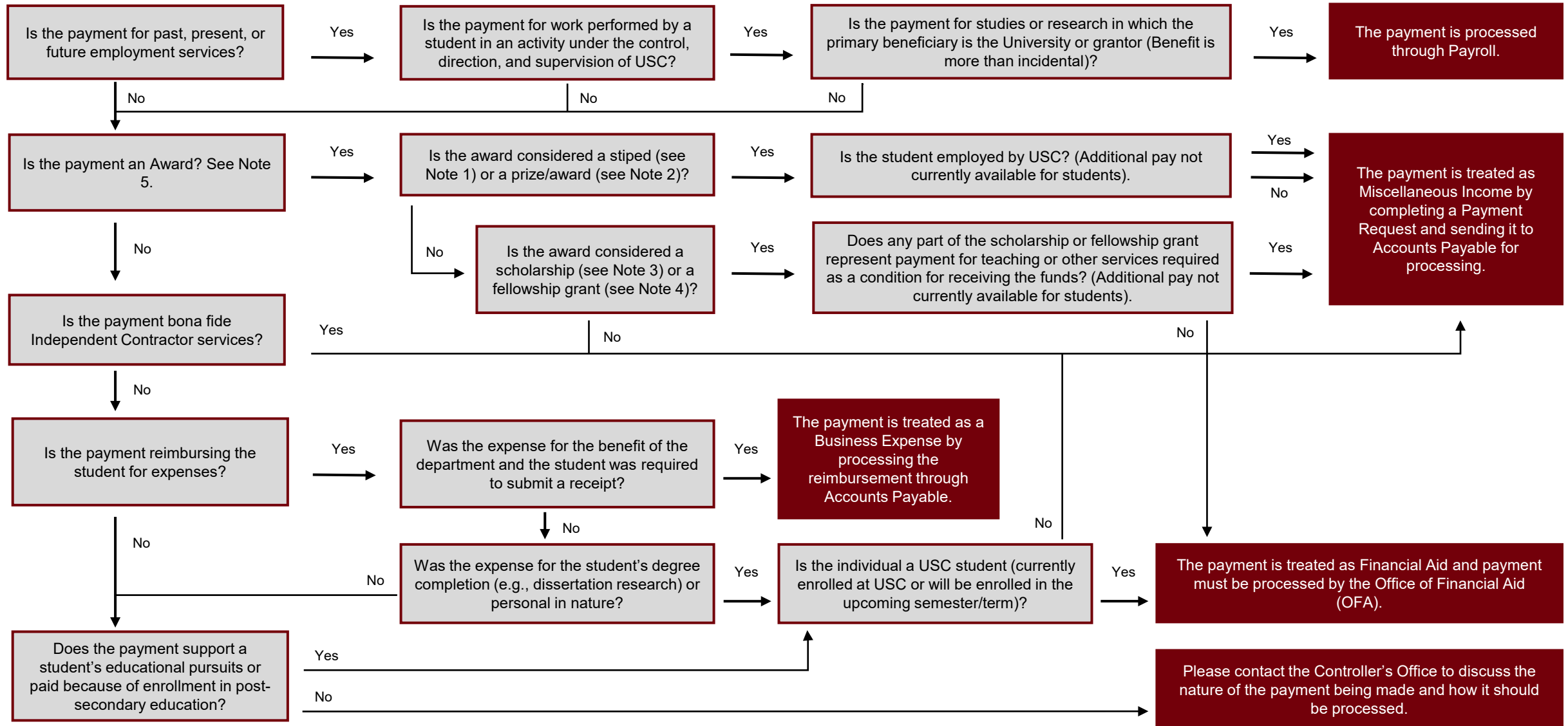
Use the **Student Reimbursement** form for reimbursements (non-travel) for student non-employees and send these forms with appropriate backup documentation to Accounts Payable using the AP Upload mailbox.

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.



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.



UNIVERSITY OF
South Carolina

Student Non- Employee Reimbursement Procedure



UNIVERSITY OF
South Carolina

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



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.



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.

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.



Student Employee Reimbursement Procedure



UNIVERSITY OF
South Carolina

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](#)



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**

The screenshot shows the 'Create/Modify' page for Expense Reports. The breadcrumb navigation at the top reads: Favorites > Main Menu > Employee Self-Service > Travel and Expenses > Expense Reports > Create/Modify. The page header includes the University of South Carolina logo, a search bar, and navigation links like 'Worklist', 'Home', and 'Sign Out'. The user's name, Melinda Craft, is displayed. The form contains several fields: 'By:' (a dropdown menu), '*Business Purpose' (a dropdown menu with 'Employee Reimburse(Non-Travel)' selected), '*Report Description' (a text input field), and 'Reference' (a text input field with a search icon). There are also links for 'Attachments' and 'Notes', and a 'Quick Start' dropdown with a 'GO' button. Below the form is an 'Expenses' table with columns for *Date, *Expense Type, Description, *Payment Type, *Amount, and *Currency. The table shows a total of 0.00 USD. There are 'Expand All' and 'Collapse All' links for the table.

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

Resources and Contacts



UNIVERSITY OF
South Carolina

Office of the Controller

Office of the Controller

General Accounting

Accounts Payable

Capital Assets

Chart of Accounts

General Ledger

Moving and Relocation

Travel

Treasury Management

General Accounting Staff Directory

Grants and Funds Management

Compliance and Tax Management

Payroll Department

Operational Management and Reporting

External Financial Reporting and Transparency

Resource and Training Toolbox

Contact Us

Accounts Payable

Accounts payable is responsible for the review and disbursement of funds in accordance with university policies and procedures.

Accounts Payable Services

Our staff processes invoices from external suppliers as well as all non-payroll payments to faculty and staff.

AP Uploads

Expand all



Cash Advances



Employee Reimbursement (non-travel)



Expense Module Correction Form



Independent Contractor vs. Employee Classification



Journal Vouchers



Payment Request



Payments to Individuals (Honorariums and Stipends)



Purchase Order Invoices



Royalties



Student Reimbursement



Contact Accounts Payable

For questions about any Accounts Payable services, please contact us directly:

1600 Hampton Street, 6th floor
Columbia, SC 29208

Email: ap@mailbox.sc.edu

Where to Find the Resources

For accounts payable resources, visit the [Accounts Payable](#) page in the General Accounting section.



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.

Account Funding Change

Expand all



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.

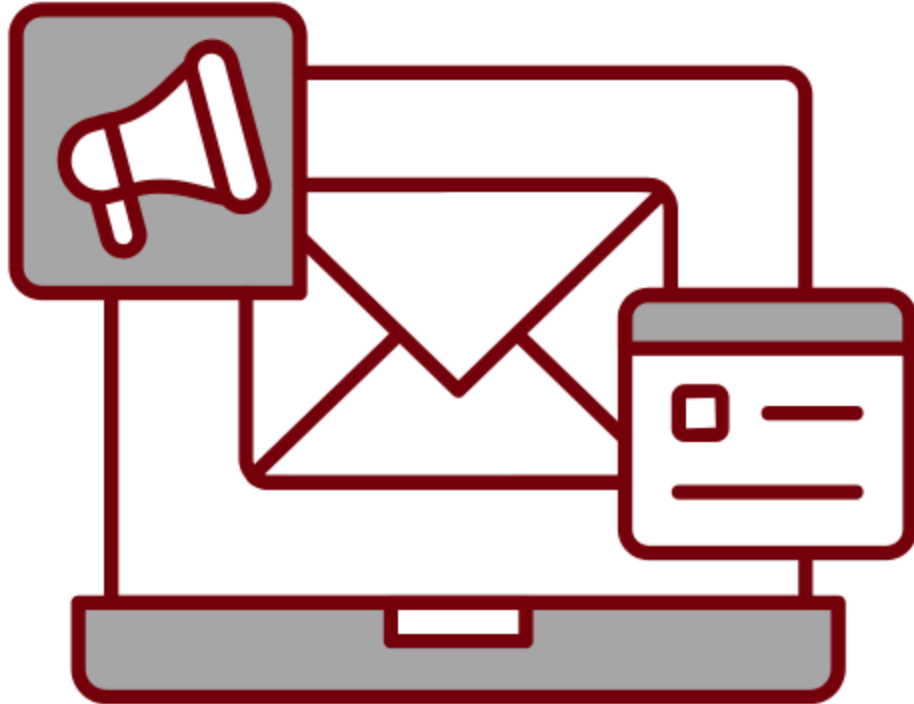


Student Reimbursement Resources

- [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](#)



Contact Us



For specific questions, please visit our [website](#) to find the appropriate contact.



UNIVERSITY OF
South Carolina

Questions



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



UNIVERSITY OF
South Carolina



UNIVERSITY OF
South Carolina