

New Stipend Accounts-As of July 1, 2019

New Account- Use These	Old Accounts-Do Not Use These (unless they are the same)	Account Name	Account Description
56964	56964	Stipends- Scholarship/Fellowship (Non-Compensatory) NCSU Students	Includes payments to students, who are candidates for degrees, and payment is related their studies or participation where there is no work requirement or deliverable. Payments are considered non-qualified scholarships and fellowships that may be taxable to the recipient but are not reportable
56972	56965	Stipends- Scholarship/Fellowship (Non-compensatory) NON NCSU Students	Includes payments to NON-NCSU vendors who are not candidates for degrees at NCSU, and payment is related to their studies or participation where there is no work requirement or deliverable. Payments are considered non- qualified scholarships and fellowships that may be taxable to the recipient but are not reportable
56973	56966	Stipends-Participation Support Non-NCSU Student	Direct costs paid to (or on behalf of) participants or trainees (not employees) for participation in meetings, conferences, symposia and workshops or other training projects. Registration fees, travel allowances or subsistence allowances. Teachers in RET programs are an example of this.
56967	56967	Stipends-Participation Support NCSU Student	Direct costs paid to (or on behalf of) participants or trainees (not employees) for participation in meetings, conferences, symposia and workshops or other training projects. Registration fees, travel allowances or subsistence allowances. For degree seeking students these are considered non-qualified scholarships and

			may be taxable to the recipient but there is no requirements to report by the University.
56974	56968	Stipend - School Systems (External Entities)	Payments (Reimbursements) to school systems for salaries and benefits, other direct costs paid directly to school systems
56975	56970	Stipends-Kenan Fellowship	Payments for participation in required activities and professional advancement for Kenan Fellows Program
56971	56971	Stipend-Supplies	Payments for supplies - computer equipment, audio/video equipment, software, educational supplies, etc. When ownership of the supplies pass to the vendor it is taxable.