

Graduate Student Classifications  
for Stipend and Tuition Authorizations

Category	Abbrev.	Type of Funding	Who Qualifies	Work Required	Timecard	Account	Definition	TSA System Notes	Taxable
Teaching Assistant 1	TA1	stipend	graduate student Teachers of Record & Lab Assistants	yes	no (paid monthly)	9230	A graduate student engaged in the primary duty (more than 50% of time) of teaching, instructing or lecturing a class, class section, or laboratory section. This individual is the "teacher of record" for the class/section.	The TA1 classification should only be used by the student's academic "home" department.	yes (taxable wages)
Teaching Assistant 2	TA2	stipend	graduate students assisting faculty members with teaching a class	yes	yes (paid bi-weekly) <sup>2</sup>	9230	A graduate student substantially engaged in teaching-related responsibilities. Teaching-related responsibilities can vary but must include some or all of the following: teaching, tutoring, instructing or lecturing a class, class section, or laboratory section (less than 50% of time), assisting faculty member with teaching a class, preparing examinations, proctoring examinations, grading papers, preparing class lectures, and maintaining office hours for assistance to students. This individual is not the "teacher of record" for the class-section.	The TA2 classification should only be used by the student's academic "home" department.	yes (taxable wages)
Research Assistant 1	RA1	stipend (often externally funded)	A graduate student <b>conducting</b> research under the supervision of a faculty member.	yes	no (non-employee <sup>3</sup> , paid monthly, no minimum wage requirement)	9230	A graduate student engaged in research in the course of obtaining a degree and the research is performed under the supervision of a faculty member. <i>Compensated from grant or contract funds</i>	The RA1 classification should only be used by the student's academic "home" department.	yes (taxable wages)
Research Assistant 2	RA2	stipend	A graduate student <b>assisting</b> faculty members with research activities (not meeting the definition of RA1 above)	yes	yes (paid bi-weekly) <sup>2</sup>	9230	A graduate student substantially engaged in research activities that do not satisfy the requirements of RA1. Research activities can vary but include some or all of the following: performing data analysis, designing experiments, engaging in literature searches, co-authoring a research paper with a faculty member, and assisting a faculty member in laboratory, survey, and other research.	The RA2 classification should only be used by the student's academic "home" department.	yes (taxable wages)
Research Assistant 3	RA3	stipend	A graduate student working in a <b>clinical setting</b> designed to provide the student with professional experience in the student's academic discipline.	yes	no (non-employee <sup>3</sup> , paid monthly, no minimum wage requirement)	9230	Research activities that are associated with a University course, occurring in a clinical type setting, and designed to provide student with professional experience in furtherance of health services education such as clinical assessments, diagnosis and interventions. Student attends to the needs of patients under the supervision of a properly credentialed and licensed faculty member, physician, psychologist, etc. and also may attend conferences, teaching rounds, and classroom exercises.	special permission needed to use this category	yes (taxable wages)
Research Assistant 4	RA4	stipend	A graduate student <b>conducting</b> research under the supervision of a faculty member.	yes	no (non-employee <sup>3</sup> , paid monthly, no minimum wage requirement)	9230	A graduate student engaged in research in the course of obtaining a degree and the research is performed under the supervision of a faculty member. <i>Compensated from other funds (non-grant or contract).</i>	special permission needed to use this category	yes (taxable wages)
Graduate Assistant	GA	stipend	A graduate students working in a non-academic department.	yes	yes (paid bi-weekly) <sup>2</sup>	9230	A graduate student performing duties outside an academic department utilizing knowledge or experience beyond the experience of an undergraduate.	The GA classification should only be used by <b>nonacademic</b> departments in which students are working.	yes (taxable wages)
Graduate School Fellowship ("enhancement")	GSF	FNT	Presidential Scholars and other graduate students selected by the Graduate School Dean to receive a financial award based on academic qualifications	no	no (paid monthly)	9982	Fellowship granted by the Graduate School to graduate students to assist with living costs while engaged in studies at the University. Award of fellowship is based on excellent academic qualifications. No past, present, or future services are performed as a condition to receiving this fellowship.	<b>For Graduate School use ONLY<sup>1</sup></b>	potentially taxable income <sup>4</sup>
Departmental Graduate Tuition Scholarship	DGTS	tuition	An academic program can provide tuition to its students based on excellent academic qualifications; tuition offer would be noted in the department's admission letter to the student	no	no	9963	Scholarship awarded by an academic program to graduate students to cover tuition costs. Award of scholarship is based on excellent academic qualifications. No past, present, or future services are performed as a condition to receiving this scholarship.	DGTS is a tuition scholarship. Tuition may <b>only</b> be awarded by a student's academic "home" department.	no (classified as a scholarship)

<sup>1</sup>There may be an occasional exception to the rule (such as with grants or special projects)

<sup>2</sup>GA, TA2, and RA2 are paid bi-weekly (unless also a TA1 for more than 50% of the student's work time, in which case the student would be paid monthly).

<sup>3</sup>Non-employee for FLSA purposes

<sup>4</sup>Consult with your tax professional