PRE-COLLEGE PROGRAMS: Unpaid Intern Payment Process Map

Start

Legend:
- ◇ Action
- ☐ Decision

Is the student receiving payment in exchange for teaching, research or other services provided to CMU?

→ **No** → **Is the student considered an unpaid intern, as detailed in the Unpaid Intern Guidance?**

→ **Yes** (down)

This is compensation. Please contact your HRBP for assistance and refer to "Hire Onboarding Process Guide."

→ **End**

From "Is the student considered an unpaid intern...?":
→ **Yes** → **Is the student receiving payment for a non-qualified educational expense? (e.g., meals, travel, room/board, etc.)**
→ **No** (down)

Is the visitor receiving a stipend, as opposed to being reimbursed for actual expenses incurred?

→ **Yes** (down)

Complete the Accounts Payable Request for Payment (RFP) Form and submit to Accounts Payable.

Note: This is taxable income. For international recipients, CMU has an IRS reporting and withholding obligation. For U.S. citizens and U.S. taxing residents, the university has an IRS reporting obligation.

→ **No** → **Is the visitor expected to be at CMU for more than one year?**

→ **Yes** → Complete the Accounts Payable Request for Payment (RFP) Form...

→ **No** → Complete a **Non-Employee Expense Report** for reimbursement for actual expenses incurred.

From "Is the student receiving payment for a non-qualified educational expense?":
→ **No** → Please contact your HRBP for further assistance in determining the appropriate payment method.

→ **Yes** → This is a non-qualified scholarship (NQS). Please complete the AP NQS Payment Form and submit to Accounts Payable.

NOTE: A NQS cannot be used as payment for teaching, research, other services, or paid internships.

→ **End**