

## **Graduate Scholarship/Stipend Policies at ESM**

### **Graduate Scholarship/Assistantship Contracts:**

Graduate Scholarships/Assistantships are academic-year contracts between the student and the school granted by the Associate Dean of Graduate Studies, acting on the basis of recommendations made by the School's faculty and departmental chairs. While virtually all students receive a tuition scholarship, some students may be qualified for and assigned assistantships with a stipend (taxable income). Contracts are considered renewable for the expected duration of full-time enrollment (two years for master's students and DMA conducting students, three years for all other DMAs, four or five years for PhDs), assuming satisfactory academic progress and satisfactory performance of the assigned duties.

Graduate scholarships are calculated as a percentage of the tuition that we anticipate you will be billed based on the credit load we expect you to take. Graduate tuition is billed at a per-credit rate, with lessons billed at a higher rate. A graduate student must be enrolled in at least 9 units per semester to be considered full-time. Masters students are expected to take 9 units per semester for four semesters of full-time enrollment. DMA students are expected to take 20 units per year for three years of full-time enrollment; if a student needs fewer than 9 units in a given semester, the scholarship will be adjusted to maintain the same percentage of tuition. Tuition will typically increase each year by around 3-4% and the scholarship will also increase to maintain the same percentage of tuition. Assistantship assignments will sometimes change from one year to the next, but the stipend will be kept as close as possible to the original amount (6000-code stipends, which are a required part of the student's academic program, do not change). Scholarship can only be applied to degree-required credits (units). Summer coursework for DMA students is scholarship-eligible.

Graduate assistants are assigned a certain number of hours per week. This number should be understood as an average, since some weeks may require more work than others. The total number of hours for the semester should not exceed the hours per week multiplied by 14 weeks. Graduate assistants should meet with their supervisor at the start of the academic year, and should ensure that there is agreement around how the hours will be distributed.

Once an admission offer has been accepted, the student is expected to have a plan for meeting expenses not covered by school funds for the duration of their degree program. Should a student receive both a tuition scholarship and a stipend, they are connected (a student may not accept one portion and decline the other).

### **Conditions for Recipients of Assistantships/Stipends:**

A holder of a graduate assistantship or stipend must make satisfactory academic progress toward degree completion during the period in which s/he holds an assistantship, and must meet the residency requirement for their degree. Satisfactory academic progress, and the impact on financial support, is discussed under section 5.06 in the [Academic Policy Handbook](#). To maintain eligibility for financial support, students must also adhere to the Academic Integrity Policy, earn a grade of B- or higher in any lessons on their primary instrument, pass any required performance juries, and carry out their assigned service to the school.

**Stipends:**

1. All graduate funding is considered taxable income, but University tax withholdings will differ depending on the type of appointment you have. See chart below for additional information on which graduate student job codes have taxes withheld and those that do not. It is important that you understand how these payments impact your individual tax circumstances, since you may have to plan on paying taxes that have not been withheld.

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  - i. 6000 job codes, which are considered an academic requirement, are typically paid in twice monthly installments, unless otherwise notified in writing.
  - ii. 6006 job codes are considered work and are typically paid in twice monthly installments, unless otherwise notified in writing.
  - iii. 6004 job codes will be paid hourly and are paid biweekly, every other Friday. Students in the 6004 category will be required to record their time worked on a daily basis in accordance with university policy: <https://www.rochester.edu/policies/policy/attendance-records/>
  - iv. Managers and/or administrative staff in the departments with 6004 job code graduate student jobs are responsible for approving the time entered.

<b>Job Code</b>	6000	6004	6006
<b>Taxable</b>	Yes	Yes	Yes
<b>W-2/Federal &amp; State Tax Withheld</b>	<b>No</b>	<b>Yes</b>	<b>Yes</b>
<b>Subject to FICA Tax/Withholding?</b>	No	No	No

- b. **Those with Graduate Job Codes 6004 or 6006 MUST complete an I-9 form (Employment Eligibility Verification) prior to beginning work.** This must be done the University's Employment Services Office, located at: 910 Genesee Street, Suite 100 (first floor), Rochester, NY 14611. You will need to Email their office at [HR\\_I9@rochester.edu](mailto:HR_I9@rochester.edu) to make an appointment. The Eastman Human Resources office will have limited hours for completing part II on the Eastman campus only on the week prior to the start of the Fall semester; these dates will be announced just prior to the start of the semester.
- c. Prior to the start of each semester, Graduate Students are responsible for updating their address of where they will be living during the academic year in the Human Resource System and in UR Student.
- d. All international students must file taxes and they can do this using Sprintax. International students who do not receive income or taxable scholarships will not need an ITIN or Social Security Number to file form 8843. International students who are receiving payments can have an Individual Taxpayer Identification Number (ITIN) processed for them for free through Sprintax: <https://calculus.sprintax.com/>
- e. Signing up for direct deposit is strongly encouraged. You will be able to sign up after your appointment is set up in the University's HR system (more details to follow).

2. A tuition scholarship is in the form of partial or full tuition-remission. This portion is not taxed.