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Applies To: System Office and Colleges
Procedure Responsibility: System Office of Business Services

Stipends

Section 4.26.1 – Employee Stipends
Section 4.26.2 – Non-Employee Stipends

Section 4.26.1 – Employee Stipends

KCTCS employees performing additional duties and responsibilities on a temporary basis may be provided, *at management's discretion*, temporary supplementary compensation in the form of a stipend. All employee stipends must be processed through KCTCS Human Resources and the appropriate Payroll Office using applicable procedures and approvals. Under no circumstances should an employee stipend be processed using the non-employee process as described below.

Section 4.26.2 – Non-Employee Stipends

A. Submitting College or System Office Unit – KCTCS will provide a non-employee stipend in certain situations. These stipends are generally participants, non-service payment as prescribed by a sponsor and are related to various grants such as Upward Bond, Tech Prep, Student Support, etc. In this instance stipends of this form are to be charged to account 50235 and submitted on a BA8 to Accounts Payable shared email: accountspayable@kctcs.edu along with a single payment excel spreadsheet. The BA8 must include documentation per the sponsor's requirements, including the stipend amount per participant. The number of participants and amounts must agree with the number of participants and amounts on the submitted single payment excel worksheet.

B. KCTCS Accounts Payable- Accounts Payable will review the BA8 request ensuring that account 50235 is charged and that the individual's names, budget chartfield strings, and address of each participant are included on the excel worksheet.

C. KCTCS Vendor Control – Individuals receiving non-employee stipends must be established as a 1099 vendor in PeopleSoft if they reach a $600 reporting threshold per calendar year and will not be processed as single payment vouchers once the individual approaches the $600 amount.

End of Procedure

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
BUSINESS PROCEDURES MANUAL