

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

The Eastman School of Music provides financial support to its graduate students primarily through graduate scholarships and assistantships.

### **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 various 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 masters, three years for DMA, four or five years for PhD). Once a contract is agreed to 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):**

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.

- a. Earnings are paid via the University's payroll process. How stipends are paid will be determined based on the nature of the work performed.
  - i. Jobs that are categorized as 6000 or 6006 job codes are paid in equal installments twice monthly, September 15 through May 15, regardless of the semester in which your work is assigned.
  - ii. Jobs that are categorized as 6004 job codes will be paid on an hourly basis. Students in the 6004 category will be required to record their hours on a daily basis and will be paid biweekly, every other Friday. Managers and/or administrative staff in the departments with 6004 job code graduate student jobs are responsible for approving the time entered.
  - iii. Students with more than one job code will be assigned one of the above pay frequencies.

Job Code	6000	6004	6006
Taxable	Yes	Yes	Yes
W-2/Federal & State Tax Withheld	No	Yes	Yes
Subject to FICA Tax/Withholding?	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.

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

A holder of a graduate assistantship or stipend is not required by the School to enroll as a full-time student, though the student must make satisfactory academic progress toward degree completion during the period in which s/he holds an Award, and must meet the residency requirement for their degree. Satisfactory academic progress is discussed under section 5.06 in the [Academic Policy Handbook](#). Students who successfully complete less than 50% of their attempted coursework in a given semester or accumulate grades of “C” in 6 units (masters) or 3 units (doctoral) over the course of their programs are considered to have an unsatisfactory record, will be placed on Financial Aid Warning status, and will see a scholarship reduction. 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.

Assuming satisfactory academic progress and satisfactory discharge of the assigned duties, a student will be given favorable consideration for continuation of support during the subsequent year on the basis of the following:

1. A maximum of four semesters of support during work on a master’s, or a maximum of six semesters of support while pursuing a doctoral degree.
2. A maximum of ten semesters of support during graduate study at the Eastman School of Music for students who pursue the master’s degree and continue in the doctoral program.

Students may request that a portion of their tuition scholarship be applied toward summer study. These requests should be directed to the Graduate Studies Office.

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