

## Eligibility and Terms for Stipend Payment

- The relationship between Broward County and the Student is not an employer/employee relationship.
- Stipends are not categorized as payments for work, since no employment relationship is created by a stipend. Taxes are not deducted from the stipend checks and W-2's are not issued.
- Broward County reports all stipend payments to the Internal Revenue Service as taxable income.
- The Student is responsible for all local, state, and federal tax reporting/requirements associated with the stipend.
- The Student successfully completes the practicum/internship and then becomes eligible for a stipend.
- The Student did not leave program earlier than the agreed time period and was not terminated from the program.
- Both the Field Supervisor and USPP Coordinator agree that the student qualifies for a stipend.
- The Student will not receive a double payment for any reason for the lifetime of the program; including if they participate at different times/dates during two different semesters.
- The Student must complete an exit interview, submit an evaluation of the program and submit a testimonial before any funds are released to them.
- Updates/revisions to terms can be added, at any time, without notice.
- Exceptions to these terms will be reviewed on a case by case.
- Funding is not guaranteed.