**Participant Support Costs**

This guidance is applicable to students being paid through accounts payable for participant support costs from a sponsor-approved federal award. The payment should be processed in Workday as a Supplier Invoice Request and this form should be attached as backup with the Certification & Acknowledgment section completed and signed by both the student and principal investigator.

**Description**

Participant support costs (as defined in 2 CFR 200.75) means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.

The College recognizes participant support costs as a fellowship for both tax & reporting purposes.

**Conditions**

Participant support costs must meet all of the following conditions:

1) the payment is from a federal award (e.g. an NSF grant).
2) the payment is to a non-employee.
3) the payment is to a participant selected by the Principal Investigator based on specific criteria related to the project.

**Tax & Reporting Requirements**

**Participant Support (Spend Category Hierarchy: Participant Support Costs)**

For a U.S. Citizen or Resident Alien:

- Reportable to the IRS on Form 1099-MISC.
- Form W-9 is required for Supplier setup in Workday.
For a Nonresident Alien:

- Reported to the IRS on Form 1042-S.
- Form W-8BEN is required for Supplier setup in Workday.
- If eligible for a tax treaty benefit 0% tax is withheld
- If not eligible for a tax treaty benefit and present in the U.S. under an F-1 visa status, then 14% tax is withheld (any other visa status, then 30% tax is withheld).

International students should refer to the Scholarships/Fellowships section on the College’s webpage for more information.

**Certification & Acknowledgment of the above information**

Student’s Name:

Student’s Field of Study:

Amount Awarded: $

Academic Year: Term: Fall Spring OR Summer of 20_________

Faculty Member’s Name:

______________________________  ____________________________
Student’s Signature                      Date

______________________________  ____________________________
Faculty Member’s Signature                      Date