



Participant Support Guide

This guidance is applicable to students being paid through accounts payable for participant support costs from a sponsored 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/faculty member.

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 conditions outlined below determine the status of the payment. Participant Support costs must meet all of the following conditions as determined by the principal investigator/faculty member. Please select the conditions that apply to the student participating in the training.

I attest that the following conditions are true (check all that apply).

- The payment is from a sponsored award with funds approved for participant support costs.
- The payment is to a student that is not currently working as an employee on the sponsored award.
- The payment is to a student selected by the principal investigator/faculty member based on specific criteria related to the sponsored award.

IMPORTANT NOTE: *Students receiving participant support payments (based on ALL conditions above being true) are NOT considered employees of the College during the time of training. Therefore, they are not covered by the College's worker's compensation insurance. *See Medical Matters on the next page.*

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.

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).

Certification & Acknowledgment of the above information

Student's Name: _____

Student's Field of Study: _____

Location of Training: _____

Amount Awarded: \$ _____

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

Principal Investigator/Faculty Member's Name: _____

Student's Signature _____ Date _____

Principal Investigator/Faculty Member's Signature _____ Date _____

****Medical Matters*** – Should you (the student) require medical attention while participating in the training project as a condition for receiving this payment, you must use your personal medical insurance coverage for any medical issues that may arise.