



Research Stipend Guide

This guidance is applicable to students being paid a research stipend through accounts payable from a non-federal source. 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 faculty member.

Description

The College considers the definition of a research stipend to be:

Payments approved by a faculty member to help defray expenses while the student performs independent research.

The College recognizes research stipends as a fellowship grant for both tax & reporting purposes.

Please note that while some non-federal, externally-funded sponsored awards may offer flexible spending guidelines, the payment of a research stipend must be allowable by the sponsor.

The conditions outlined below determine the status of the research payment. Research stipends must meet all of the following conditions as determined by the faculty member. Please select the conditions that apply to the student conducting the research.

Research Stipend

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

- Student gains a beneficial educational experience from the research
- Student directs the course of the research
- Student maintains patents or copyrights with respect to the research
- The funding is from a non-federal source

If any of the above conditions are not true, the student should be hired as an employee and the payments will be paid through payroll as employee wages.

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

Tax & Reporting Requirements

Research Stipends (Spend Category: *Student Research Stipend*)

For a U.S. Citizen or Resident Alien:

Not reportable to the IRS by Haverford College.

For tax purposes, the IRS may consider research stipend payments as income per [IRS Topic Number 421 - Scholarships, Fellowship Grants, and Other Grants](#) (students are encouraged to consult with a qualified tax advisor for specific guidance).

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: _____

Location of Research: _____

Amount Awarded: \$_____

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

Faculty Member’s Name: _____

Student’s Signature _____ Date _____

Faculty Member’s Signature _____ Date _____

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