

Participant Support Versus Fellowship Table

Participant Support Payment	Fellowship Award
Paid in the Oracle Accounts Payable Module	Paid in the Oracle Human Resources Module
Not related to an academic endeavor	Related to an academic endeavor
Non-Wage support	Award received through application or competitive process
No expectation of Service*. Just the expectation that the participant be present at some event, or is receiving a subsistence allowance.	No expectation of Service*. May have research obligations if the research is initiated by the recipient and not directed by the sponsor.
Taxes for US citizens, permanent resident and resident alien participant support payment: <ul style="list-style-type: none"> • 1099-MISC Reportable as Other Income • Supplier file set up – separate site set up for 1099 supplier with reporting information • Information flows from the Supplier file to invoice that is created in Accounts Payable module for payment to be generated • Can be changed at the invoice level if the particular payment is not tax reportable 	Taxes for US Citizens, Permanent Residents and Resident Alien Fellows: <ul style="list-style-type: none"> • Not taxed or reportable by the Research Foundation • RF sends “Payment Reporting Letter” at year end to individual for tax purposes • Reporting Determination – Individual is solely responsible for determining if reportable and taxable on individual tax return.
Taxes for Nonresident Alien Participant Support Payment: <ul style="list-style-type: none"> • 1042-S Reportable • Supplier file set up – Supplier Type code should indicate NRA status • Withholding Groups for percentage of withholding Tax Withholding Alternative region (if applicable). • Information flows from the Supplier file to the invoice that is created in the Accounts Payable module for the payment to be generated and withholding to be automatically calculated and withheld 	Taxes for Nonresident Alien Fellows: <ul style="list-style-type: none"> • 1042-S Reportable taxable and non-taxable portions • Paid by elements (e.g. Stip Fel NQual). • Taxable payments require second element (FIT NRA NQual Fel) for automatic withholding
Forms Needed: <ul style="list-style-type: none"> • Nonresident Alien Participant Support Tax Exemption Certificate • Participant Support Form 	Forms Needed: <ul style="list-style-type: none"> • Nonresident Alien Fellowship Tax Exemption Certificate • Academic Fellowship Form

*See definition in [Fellowship and Participant Support Policy](#)