



## Fellowship and Participant Support Policy

<b>Effective Date:</b>	May 22, 2023
<b>Supersedes:</b>	Fellowship and Participant Stipend Policy, effective September 28, 2004
<b>Policy Review Date:</b>	To be review every 3 years from effective date
<b>Issuing Authority:</b>	Research Foundation President
<b>Policy Owner:</b>	Chief Financial Officer
<b>Contact Information:</b>	518-434-7050 <a href="mailto:rffinance@rfsuny.org">rffinance@rfsuny.org</a>

### Basis for Policy

On behalf of the State University of New York (SUNY), the Research Foundation (RF) administers Fellowships as well as sponsored projects that involve payment for Participant Support Costs. As part of its administrative function, the Research Foundation processes payments to Fellows and Participant Support recipients through the RF business system. Although the RF administers and processes payments to Fellows and Participant Support recipients, they are not employees of the Research Foundation because they are not performing a Service for the RF.

### Policy

The Research Foundation administers Fellowships and Participant Support awards on behalf of SUNY, and assignments within all such awards are subject to relevant sponsor, SUNY, and Research Foundation policies. Operating locations with questions about the application of Research Foundation policies should contact the Central Office Human Resources Office.

Fellowship awards are subject to SUNY academic policies and procedures, such as the [Patents and Inventions Policy](#) and RF policies and procedures such as the [Intellectual Property Policy](#). If the terms of the award require the recipient to provide a Service, the person must be appointed to the Research Foundation payroll as an employee and paid a salary or wage for the Service provided.

### Nonresident Aliens

Operating locations must withhold federal income tax from Fellowship payments and Participant Support payments to nonresident aliens unless the person can claim partial or total exemption. A nonresident alien who claims a partial or total exemption from federal income taxes is responsible for providing documentation in support of his or her claim. Operating locations must review all claims for exemption on a case by case basis to determine the amount, if any, of the payment that is exempt from income tax. Payment of any penalties or interest levied by the Internal Revenue Service (IRS) based upon a failure to follow withholding and reporting requirements are the responsibility of the operating location.

### Documentation Requirements

Documentation must be retained for all Participant Support Costs. At a minimum, programmatic documentation should include:

- Documentation for attendance of participants at workshops, conferences, symposia, etc. (i.e., sign-in sheets)
- Substantiation for any supplies that are ordered or distributed to participants and how they support the project
- Documentation that there are no Service requirements

Documentation for Fellowship payments:

- Documentation that it is appropriately budgeted in the award as a Fellowship
- Documentation that the Fellowship supports academic, research or scholarly endeavors
- Documentation that there are no Service requirements

### Responsibilities

The following table outlines the responsibilities for compliance with this policy:

Responsible Party	Responsibility
Operations Manager	<ul style="list-style-type: none"> <li>• Ensure compliance with this policy</li> </ul>
Sponsored Programs Office	<ul style="list-style-type: none"> <li>• Confirm that Participant Support Costs and Fellowship payments are appropriately included in proposal budgets and if awarded, ensure that they are properly coded in the RF business system using one of the Fellowships Participant Support (FPS) expenditure types to ensure that they are excluded from the indirect cost allocation base.</li> <li>• Responsible for getting sponsor approval prior to any changes in project scope or reallocating funds budgeted for Participant Support Costs into other categories.</li> <li>• Ensure Fellowship payments and Participant Support payments are classified correctly.</li> <li>• Withhold federal income tax from Fellowship payments and Participant Support Payments to nonresident aliens unless the person can claim partial or total exemption, and determine the amount, if any, of the payment that is exempt from income tax.</li> </ul>

Principal Investigator	<ul style="list-style-type: none"><li>• Communicate the budget needs of the project with the sponsored programs office and is ultimately responsible for all charges on the federal award.</li></ul>
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## Definitions

*Participant Support Costs* - defined by the Uniform Guidance in [§200.75](#) as *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. Participant support payments are not related to an academic endeavor.*

*Fellowships* - nonwage payments in support of the recipient's academic study or fellow-initiated research and in recognition of the recipient's promise as a research or teaching scholar. Fellowship awards administered by the Research Foundation on behalf of SUNY are for scholarly study or research by faculty members, postdoctoral scholars, and undergraduate and graduate students at a SUNY campus or at other locations in conjunction with SUNY academic programs.

*Service* - Refers to teaching, research directed by the sponsor, or other work that an individual must agree to perform for the Research Foundation under an award. If Service requirements exist, then the award cannot be classified as a Fellowship or Participant Support, and the recipient must instead be appointed to the Research Foundation payroll as an employee. Service does not include research initiated by the recipient or such incidental activities as preparing progress reports or giving a speech on the results of the recipient's research. A Service is not constituted by a general condition that the recipient comply with degree requirements even though the person is required to teach or engage in research in order to obtain the degree.

## Related Information

[Participant Support Payment Processing](#)

[Participant Support Versus Fellowship Table](#)

[Administration of Fellowships](#)

[Fellowship Award Changes](#)

[Postdoctoral Employee and Fellow Policies and Practices Policy](#)

## Forms

[Academic Fellowship Form](#)

[Nonresident Alien Fellowship Tax Exemption Certificate](#)

[Participant Support Form](#)

[Nonresident Alien Participant Support Tax Exemption Certificate](#)

## Change History

May 22, 2023	Revised to refer to "Participant Support" rather than "participant stipends," added "Documentation Requirements" section, Responsibilities table, Forms and Definitions.
September 28, 2004	Revised title.
September 6, 2002	Revised to clarify wording in "Nonresident Aliens" section
March 26, 2001	Revised to include "Nonresident Aliens" section

### Feedback

Was this document clear and easy to follow? Please send your feedback to [webfeedback@rfsuny.org](mailto:webfeedback@rfsuny.org).

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