**Stipend**

**Before you start**

A stipend is a periodic payment made to an individual to help offset living expenses.

Stipends for pre-doctoral registered students, whether they are US citizens or foreign nationals, must be paid through the payroll system.

**Eligibility**

Post-Doctoral appointments

Undergraduate Students

<table>
<thead>
<tr>
<th>Payroll &amp; Payment Services</th>
<th><a href="mailto:bupay@bu.edu">bupay@bu.edu</a></th>
<th>bu.edu/payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td><a href="mailto:payment@bu.edu">payment@bu.edu</a></td>
<td>bu.edu/ap</td>
</tr>
<tr>
<td>Travel Services</td>
<td><a href="mailto:travelexpense@bu.edu">travelexpense@bu.edu</a></td>
<td>bu.edu/travelservices</td>
</tr>
</tbody>
</table>

**Ways to Pay**

- Request a payment to be made by reviewing criteria below.

**Post-Doctoral Students & Other:**

- Complete the online disbursement form.
- If this is the first time the recipient will be receiving a payment from the University you must attach a W-9 to the disbursement form.
- Post-Doctoral: Attach a statement of appointment signed by the Principal Investigator and the Trainee.
- Other: Copy of appointment letter, or relevant proposal and/or award documentation supporting payment request.
- If the recipient is a foreign national the following documentation is a requirement in addition to the disbursement form.
  - Copy of Passport Identity Page w/picture
  - Copy of I-94 History
  - Copy of US visa
  - Copy of DS-2019 or I-20 Form
  - [Foreign National Information Form](#)
  - If applicable, the Payroll Office will forward the appropriate tax treaty form to the payee

**Tax withholdings and reporting**

Boston University will issue a 1099-MISC to any individual who is 1099 reportable if they receive $600 or greater in a calendar year.

All stipend payments to non-resident aliens will be taxed at either a 14% or 30% rate, unless exempted by a tax treaty. If the visitor does not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

All payments of stipends to non-resident aliens who come to Boston University must be reported to the IRS on Form 1042-S.

**Common Oversights**

Speed up the payment process by avoiding these common oversights:

- Forgetting to attach required supporting documentation to the disbursement form.
- Forgetting to submit all the pertinent visa and/or immigration documentation associated with payments made to foreign nationals.
- Forgetting to provide a W-9 or W-8BEN.