



An award is a payment made to an individual in recognition of their achievement in a certain field.

Boston University students, BU employees, and non-BU affiliates may receive award payments; however, BU employees must be paid through Payroll as an overbase.

Eligible Payment Recipients

- BU Students
- Non-BU affiliates
- BU employees (awarded through Payroll)

Ways to Pay

- ✓ Request payment be made to the appropriate recipient after you've reviewed the criteria below.
- ☒ The BU Purchasing Card (PCard) cannot be used to procure this service.
- ☒ Reimbursements are not permitted for out-of-pocket payment for this expense.
- ☒ Gift cards are not permitted as awards to employees.

Payment Criteria for BU Students and Non-BU Affiliates

- Complete the [online disbursement form](#)
 - Note: First-time recipients of payment from BU must attach a [W-9](#) (U.S. citizen) or [W-8BEN](#) (non-U.S. citizen)
- If recipient is a foreign national, the following are required in addition to the disbursement form:
 - Copy of Passport picture page
 - Copy of U.S. Visa picture page
 - Memo reflecting recipient and nature of request
 - [W-8BEN](#) with both foreign & local U.S. mailing addresses (must be digitally or hand-signed, not typed)
 - Copy of [I-94](#) History or [ESTA](#)
 - [Foreign National Information Form \(FINF\)](#)
 - One of the following (whichever applicable)
 - I-20 (for F-1 Visa holders)
 - DS-2019 (for J-1 Visa holders) or permission letter
 - B-1/B-2 Honorary Certification Form

Payment Criteria for BU Employees

- Awards as payment to all faculty and staff must be made through Payroll as an **overbase**.
- The Purchasing Card (PCard) cannot be used to procure this service.
- Reimbursements are not permitted for out-of-pocket payment for this expense.
- Gift cards are not permitted as awards to employees.

NOTE:

Do not include Personally Identifiable Information (PII) in the disbursement form's invoice slot.

PII must only be included in the W-9/W-8BEN, which are encrypted. See [BU's HIPAA site](#) for more.

Tax Withholdings and Reporting

All award payments made via Accounts Payable to U.S. citizens and resident aliens are reportable via a 1099-MISC. BU will issue a 1099-MISC to any individual who is 1099 reportable if they receive \$600 or greater in a calendar year.

All award payments made via Payroll to U.S. citizens and resident aliens are reportable via form W-2 and taxed at the current IRS supplemental tax rate.

All award payments to foreign nationals will be taxed at a 30% rate, unless exempted by a tax treaty, and if they do not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

All payments of awards issued by BU to foreign nationals must be reported to the IRS on Form 1042-S.

Key Reminders:

- Attach all required supporting documentation to disbursement form.
- Provide a signed and dated [W-9](#) or [W-8BEN](#) when appropriate.
- Submit all pertinent Visa and immigration documents for payments to foreign nationals.
- Ensure all travel documentation (i.e., passport, Visa, etc.) is up to date. Do not submit expired documentation.