



Non-service stipends are awarded to Boston University students to provide monetary support as they perform their research.

Non-service stipends are not intended as compensation for services rendered.

Eligible Payment Recipients

- Non-service stipends are awarded to Boston University graduate and undergraduate students.
- Employees are not eligible to receive non-service stipends.

How to Pay

- Non-service stipends are issued on the fourth Friday of the month
- Stipends are initiated by completing a Personnel Action form in SAP. The form is titled SNSFS (student non-service fellow stipend)
- If recipient is a foreign national, the following should be sent by the recipient to the Payroll office (bupay@bu.edu)
 - Copy of Passport picture page
 - Copy of [I-94](#) History or [ESTA](#)
 - One of the following (whichever applicable)
 - I-20 (for F-1 Visa holders)
 - DS-2019 (for J-1 Visa holders) or permission letter
 - [Foreign National Information Form \(FINF\)](#)
 - If applicable, the Payroll Office will contact the recipient to sign the appropriate tax treaty

Approval

The form will be submitted electronically and go through workflow for any additional approvals required.

Tax withholdings and reporting

U.S. citizens and resident aliens:

- U.S. citizens and resident aliens who receive non-service stipends, such as a Dean's fellowship, will not have taxes withheld and will not receive any tax documentation on this stipend.
 - However, non-service stipends may still be subject to taxation.
- The portion of the financial aid award that exceeds the expense of tuition, fees, and books is subject to income tax.
 - It is the student's responsibility to report income accurately to the IRS and make payments on any taxable portion of the award

Non-resident aliens:

- Non-resident aliens who receive non-service stipends, such as a Dean's fellowship, will have 14% withheld from the stipend unless the Payroll office determines that the student is eligible for a tax treaty.
- Non-resident aliens who receive non-service stipends will receive a 1042-S form from the Payroll Office, which reports earnings, taxes withheld, and treaty eligibility.

Key Reminders:

- Please submit the SNSFS PA form in a timely manner.
- Ensure that you have provided the correct start and end dates on the stipend.
- Provide correct Visa information for accurate taxation.