INSTRUCTIONS FOR COMPLETING THE HONORARIUM/STIPEND PAYMENT REQUEST FORM

DUE DATES: All student stipends are processed with the monthly payroll. Honorarium to non-resident aliens are processed with the regular weekly payroll run. Follow the monthly or weekly deadlines on the Payroll Calendar for due dates and time. Your cooperation in meeting these deadlines is appreciated.

CURRENT/NON-CURRENT: If the individual already exists on BUSC check the 'current' box. Use 'non-current' for adding a new recipient. You can check a student's status on Level BUSC by using you HR01 screen in GALAXY.

SOCIAL SECURITY NUMBER: This is a required field. Payments will not be processed without a valid US Social Security number or ITIN (Individual Taxpayer Identification Number). This information is required by the Internal Revenue Service.

MAILCODE: Use the mailcode you want the check delivered to.

NAME: Last name-comma-double space-first name-space-middle initial.

NAME (LAST NAME-COMMA-DOUBLE SPACE-FIRST NAME-SPACE-MIDDLE INITIAL

PAYMENT CODE: There are four Payment Codes and specific earnings (D/OE) codes for each. Use the D/OE Chart to determine which D/OE code you should use for a payment. Payment Codes define residence and tax status:

CATEGORY	PAYMENT CODE	RELATED D/OE CODE
US CITIZEN (for student stipends only)	USRA	DA, DB
US RESIDENT ALIEN (for student stipends only)	USRA	DA, DB
NON RESIDENT ALIEN - NO TREATY	FNNT	DC, DD, DR,
NON RESIDENT ALIEN - WITH TREATY	FNWT	DE, DF, DP, DS,
NON RESIDENT ALIEN - FOREIGN FUNDED PAYMENTS ONLY	FNOS	DM, DN

RESIDENCE AND VISA INFORMATION: The individual's country of residence, visa type, visa expiration date and date of entry into the US will determine eligibility for tax exemption under a tax treaty between their country and the US. Some treaties have clauses that may limit exclusion based on any of these factors or on total payments. If an individual wishes to claim exempt under a treaty he/she MUST visit the main payroll office to be processed by the Windstar International Tax System.

PAYMENT LINE(S): Determine the correct D/OE Code using the D/OE PAYMENT CHART. If you are paying s stipend from more than one distribution line, use the second line and the line 2 D/OE as shown in the chart. Enter the distribution to be charged and the amount per pay period. You may split a payment between two distributions but the second line must be a separate D/OE code. The start date is always the first day of the month and the end date should be the last payment month plus one day. A stipend starting in September and ending in December would be coded as:

START DATE*						STOP DATE**				

D/OE PAYMENT TYPE:	D/OE	DEFINITION:
Student Stipend USRA	DA / DB	US citizen or resident alien stipend 1st line = DA. 2nd line = DB
Stipend FNNT no treaty-14% tax	DC / DD	Foreign national student stipend-no treaty-1st line = DC, 2nd = DD
Stipend-FNWT-student with treaty	DE / DF	Foreign national student with treaty-1st line = DE, 2nd = DF
Stipend-Foreign funded	DM / DN	Student stipend paid by foreign funding only 1st line = DM, 2nd = DN
US AID Stipend	DP	US AID stipend: must provide prood of source, USE FNWT code
Individual Personal Services-no treaty	DR	Honorarium not covered by treaty; 30% FWT, 5.3% SWT
Individual Personal Services-with treaty	DS	Honorarium covered by treaty

Please consult IRS Publication 901 to determine eligibility for treaty exemption. Call 1-800-TAX-FORM for a copy of this publication or download a copy at http://www.irs.gov.

When reading Pub 901 for treaty determination, 'HONORARIUM' is income code 16, 'INDEPENDANT PERSONAL SERVICES' and 'STIPEND' is income code 15, 'SCHOLARSHIP' .