

Payments to Students

Schedule from TMOG #8

11/10/2014

Section # in TMOG	Stipend Type	Payment System	Reporting for US Taxpayer Student	Reporting for Nonresident Alien Student
1.	Student Employee Wages for Services	HR Payroll	W-2	1042-S or W-2
2.	Payment to Non-employee Student for Services	Disbursement Services	1099 if ≥ \$600	1042-S
3.	Honorarium to Employee Student	HR Payroll	W-2	1042-S or W-2
3.	Honorarium to Non-employee Student	Disbursement Services	1099 if ≥ \$600	1042-S
4.	Human Subject Payment	Disbursement Services	1099 if ≥ \$600	1042-S
5.	Prize Payment to U of MN Student > \$100	Student Finance	1099 if ≥ \$600	1042-S
5.	Prize Payment to U of MN Student ≤ \$100	Single Payment Vendor Disbursement Services	1099 if ≥ \$600	1042-S
5.	Prize Payment to Non-U of MN Student	Disbursement Services	1099 if ≥ \$600	1042-S
6.	Travel Reimbursement for University Business	Disbursement Services	None	None
7.	Participant Payment to U of MN Student	Student Finance	None	1042-S
7.	Participant Payment to Non-U of MN Student	Disbursement Services	None	1042-S
8.	Scholarship/Fellowship for U of MN Student	Student Finance	None	1042-S
8.	Scholarship/Fellowship For Non-U of MN Student	Disbursement Services	None	1042-S
9.	Student Leader with Job Classification	Payroll	W-2	1042-S or W-2
9.	Student Leader Volunteer	Disbursement Services	1099 if ≥ \$600	1042-S
10.	Royalty	Disbursement Services	1099 if ≥ \$10	1042-S

See TMOG #8, Payments to Students, for important related information.