Student Payment Form Guidelines

This form is used to request payments to students for awards or activities that are unrelated to employment.

These types of payments include:
- Award/Prize
- Honoraria/ Performer
- Student Group Officer
- Advisor/Student Mentor
- Research/Survey Participant
- Human Subject Payment

These payment requests should be submitted to Accounts Payable (AP) for processing via apinvoices@gatech.edu. A vendor profile is required in order for the payment to be processed. Vendor profile forms are not required for research/survey participants or human subjects. AP will report payment to the Office of Scholarships and Financial Aid where appropriate for compliance review and approval before processing for payment. This additional review should be taken into consideration as it may increase the turnaround time for processing the payment. Please allow 10 business days before contacting AP to inquire on the status of payment.

- These payments are reportable to the Internal Revenue Service (IRS) as non-employee compensation. This compensation will be reported on Form 1099-misc box 3 or 1042-s (non-US tax residents), where required. Students should consult a tax professional for advice and counsel to ensure these payments are reported correctly when taxes are filed.

- Students who perform any type of service for Georgia Tech are to be onboarded as employees. The types of services listed below are examples of activities that are to be routed to Payroll for payment.
  - Campus Recreation Center (CRC)
  - Graduate Research or Teaching Award
  - Note Takers
  - Technique
  - Wreck Radio
  - Stipends

- Payment requests for the services listed above including any other service related to employment are to be submitted to Payroll via pay.ask@ohr.gatech.edu. Please contact Payroll to obtain further details on which HR form should be used, and the details on how to onboard student employees. These wages earned by these students are IRS reportable on Form W-2, Box 1. Students should consult a tax professional for advice and counsel to ensure these payments are reported correctly when taxes are filed.

- Payment request forms submitted to AP for activities related to employment will be routed back to the originating department so they can be properly routed to Payroll.
Non-US Payee Information

- Non-US tax residents are required to have an appropriate visa classification that permits payment of honoraria. These classifications include Visa Waiver, B-1, B-2, or J-1 visas. Students receiving payments for an award or for participation in a research/survey are required to have a F-1 or J-1 visa.

- Payee set-up forms are initiated through the Georgia Tech GLACIER system for all payment requests $75 and over. Departments are to initiate this process by providing the payee's full name and email address to apaccounting.ask@business.gatech.edu

- Tax withholding at 30% applies to most payments that are not classified as reimbursements. Contact apaccounting.ask@business.gatech.edu for further information regarding the appropriate visa classification to be used for payments to Non-US tax residents