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# Awards

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## Before you start

An award is a payment made to an individual in recognition of their achievement in a certain field. Both employees and students are eligible to receive award payments, however, Boston University employees must be paid through the payroll system.

## Eligibility

- Students
- Non-BU affiliates
- Employees (Awarded through Payroll)

Payroll & Payment Services	
Payroll	<a href="mailto:bupay@bu.edu">bupay@bu.edu</a> <a href="http://bu.edu/payroll">bu.edu/payroll</a>
Accounts Payable	<a href="mailto:payment@bu.edu">payment@bu.edu</a> <a href="http://bu.edu/ap">bu.edu/ap</a>
Travel Services	<a href="mailto:travelexpense@bu.edu">travelexpense@bu.edu</a> <a href="http://bu.edu/travelservices">bu.edu/travelservices</a>

## Ways to Pay

- Request a payment to be made by reviewing criteria below.

Students:

- Complete the online disbursement form.
- If this is the first time the recipient will be receiving a payment from the University you must attach a W-9 to the disbursement form.
- If the recipient is a foreign national the following documentation is required in addition to the disbursement form.
  - Copy of Passport Identity Page w/picture
  - Copy of I-94 History
  - Copy of US visa
  - Copy DS-2019 or I-20 Form
  - [Foreign National Information Sheet](#)
  - If applicable, the Payroll Office will forward the appropriate tax treaty form to the payee

BU Employees:

- All faculty and staff should be paid as an overbase for an award.
- The Purchasing Card cannot be used to procure this service.
- Out-of-pocket payment for this type of expense will not be reimbursed.
- Gift Cards are not permitted as awards to employees.

## Tax withholdings and reporting

All award payments made via Accounts Payable to US citizens and resident aliens are reportable via a 1099-MISC. Boston University 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 US Citizens and resident aliens are reportable via form W-2 and taxed at the current IRS supplemental tax rate.

All award payments to non-resident aliens will be taxed at a 30% rate, unless exempted by a tax treaty. If the foreign national does not provide a Social Security Number or Individual Taxpayer Identification Number, treaty benefits cannot be applied.

All payments of awards to non-resident aliens who come to Boston University must be reported to the IRS on Form 1042-S.

## Common Oversights

Speed up the payment process by avoiding these common oversights:

- Forgetting to provide a W-9 or W-8BEN.
- Forgetting to attach required supporting documentation to the disbursement form.
- Forgetting to submit all the pertinent visa and immigration documentation associated with payments made to foreign nationals.