

Participant Payment Matrix

Subject Type	Compensation	Special Instructions
US Citizen	All Types (Cash, Gift Card, Check) *Travel expense reimbursement allowed via check only.	Complete <u>Participant Payment Request Form</u> for required amounts per policy (\$50 payment or more than \$500 per calendar year) and keep on file in department. Submit required information in spreadsheet to Accounts Payable (AP) for all payments requiring a form. Less than \$50 per payment and less than \$500 per calendar year - no form or reporting to AP required.
Permanent Resident (Green card holder)	All Types (Cash, Gift Card, Check) *Travel expense reimbursement allowed via check only.	Complete <u>Participant Payment Request Form</u> for required amounts per policy (\$50 payment or more than \$500 per calendar year) and keep on file with a copy of the participant's Green Card in the department. Submit required information in spreadsheet to AP for all payments requiring a form. Less than \$50 per payment and less than \$500 per calendar year - no form or reporting to AP required. Departments must retain copies of the participant's Green Card in the department file.
Resident Alien	Check Only *Travel expense reimbursement allowed via check only.	Complete <u>Participant Payment Request Form</u> and send to AP with required documentation for payment. PARTICIPANT MUST BE SETUP IN VENDOR FILE.
Non-Resident Alien	Check Only *Travel expense reimbursement allowed via check only.	Complete <u>Participant Payment Request Form</u> and <u>Foreign Vendor Form</u> and send to AP with required documentation for payment. MUST BE SETUP IN VENDOR FILE. **May require tax withholding.

*Travel expenses can be reimbursed under IRS accountable plan rules either on a Form 19 or Form 3 for those individuals not receiving any type of compensation. Form 19 submissions must follow all State travel rules. Form 3 submissions can satisfy accountable plan rules by attaching original receipts for the amount of reimbursement. Travel expense reimbursements not satisfying accountable plan rules are considered compensation and may be subject to tax withholding and/or income reporting.

**Tax withholding on "gross up" payments made from sponsored program (SPNSR) funds must be covered by other unrestricted departmental funds. Please contact Grants and Contracts Accounting for additional information on this issue.