|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1098T | 1099-MISC (box 3) | W-2 (box 1,3,5) | 1042-S (Non-US Citizens) | Scholar/Fellow Letter |
| **SIS** | **PIR/DP** | **Payroll** | **Payroll** | **Payroll/SIS - Non-credit support payments** |
| * Title IV Funds * Scholarships * State Aid * Welcome checks * Non-restricted travel awards (processed as a scholarship) * Prize/Competition only open to UW System students awarded to UW Madison students. | * Scholarships to non-UW Madison students (Account: 5710) * Competition/Awards that are open to the public (non-UW System employee recipient) (Account: 3750) * Research support payments for non-UW Madison students. (Account: 3750) | * Wages * Services | * Scholarship to Nonresident aliens (NRA) * Wages subject to tax treaty | * Nonwage appointment titles/reoccurring payments   + Advance Opportunity Fellow   + Fellow   + Scholar   + Trainee   + Grad Intern/Trainee   + Postdoc Fellow/Trainee * Non-reimbursed (E-Re) travel * Non-credit external internship support payments * Non-credit, non-reoccurring research support payments. |
|  | Must complete W-9 | Must complete W-4 and I-9 | Must complete Glacier and submit documentation | No W-4 or I-9, the income is not automatically reported to the IRS by UW |
| NO Fringes  May be tax reportable for the student. | NO Fringes  Subject to tax reporting for the student. | Fringes  Subject to tax reporting for the student.  Subject to FICA taxes | NO Fringes on Scholarship to Nonresident aliens  Subject to tax reporting for the student. | Fringes  No Fringes for SIS transactions  Subject to taxes reporting for the student.  Not taxed via payroll |

|  |
| --- |
| E-Reimbursement (E-Re) |
| Restricted payments |
| * Supplies |
| * Travel – non-UW Madison students * Travel – UW Madison students for UW business * See Student Payment document for additional guidance. |