
Non-Service Stipend

Before you start

Non-service stipends are awarded to Boston University students. Non-service stipend payments are provided to support them as they perform their research, and are not intended as compensation for services rendered.

Eligibility

Stipends are awarded to Boston University graduate and undergraduate students. Employees are not eligible to receive non-service stipends.

| Payroll & Payment Services | |
|----------------------------|--|
| Payroll | bupay@bu.edu bu.edu/payroll |
| Accounts Payable | payment@bu.edu bu.edu/ap |
| Travel Services | travelexpense@bu.edu bu.edu/travelservices |

Ways to Pay

Non-service stipends are issued on the fourth Friday of the month. Stipends are initiated by completing a Personnel Action form in SAP. The form is titled SNSFS (student non-service fellow stipend).

- If the recipient is not a US citizen the following documentation should be sent by the recipient to the Payroll office.
 - Copy of Passport Identity Page w/picture
 - Copy of I-94 History
 - Copy of DS-2019 or I-20 Form
 - [Foreign National Information Sheet](#)
 - If applicable, the Payroll Office will contact the recipient to sign the appropriate tax treaty

Approval

The form will be submitted electronically and go through workflow for any additional approvals that may be required.

Tax withholdings and reporting

US citizens and resident aliens who receive non-service stipends, such as a Dean's fellowship, will not have taxes withheld and will not receive any tax documentation on this stipend. However, non-service stipends may still be subject to taxation. The portion of the financial aid award that exceeds the expense of tuition, fees, and books is subject to income tax. It is the student's responsibility to report income accurately to the IRS and make payments on any taxable portion of the award.

Non-resident aliens who receive non-service stipends, such as a Dean's fellowship, will have 14% withheld from the stipend unless the Payroll office determines that the student is eligible for a tax treaty. Non-resident aliens who receive non-service stipends will receive a 1042-S form from the Payroll Office, which reports earnings, taxes withheld, and treaty eligibility.

Common Oversights

Not submitting the SNSFS PA form in a timely manner.

Using incorrect start or end dates on the stipend.

Failure to provide correct visa information resulting in incorrect taxation.