Lump Sum Non-Service Payments to Fellows and Scholars for Fellowships, Scholarships and Awards.

**Fellowship**
- Nonresident Aliens*
  - 14% Federal Tax
  - Payroll-New Empl Record
    - Account Code: S714
    - Earnings Code: SF5
    - Empl Class: SA1
    - Pay Group: AR5
    - Pay Basis: L (Lump) Fringes
  - Income Reported to IRS: 1042-S
- Resident Aliens/U.S. Citizens w/ other appointments
  - Not Subject to Withholding

**Scholarship**
- NRA
  - 14% Federal Tax
  - Payroll-New Empl Record
    - Account Code: TBD
    - Empl Class: SA1
    - Pay Group: AR5
    - Pay Basis: L (Lump) Fringes
  - Income Reported to IRS: 1042-S
- RA/Citizen
  - Tax Credit: $ Direct to UW
  - Cost of Attendance: Tuition/Books/Fees/Supplies/Equipment
  - Income Reported to IRS: 1098-T
- Taxable Income: $ to Student
  - Room/Board/Discretionary/Research/Travel

**Awards**
- NRA
- RA/Citizen
- 30% Tax
- Taxable Income
- PIR Business Services
- PIR Business Services

*If an individual is an alien (not a U.S. citizen), they are considered a nonresident alien for tax purposes unless they meet one of two tests. They are a resident alien for tax purposes if they meet either the green card test or the substantial presence test for the calendar year (January 1-December 31). Resident Aliens are taxed like U.S. citizens.*