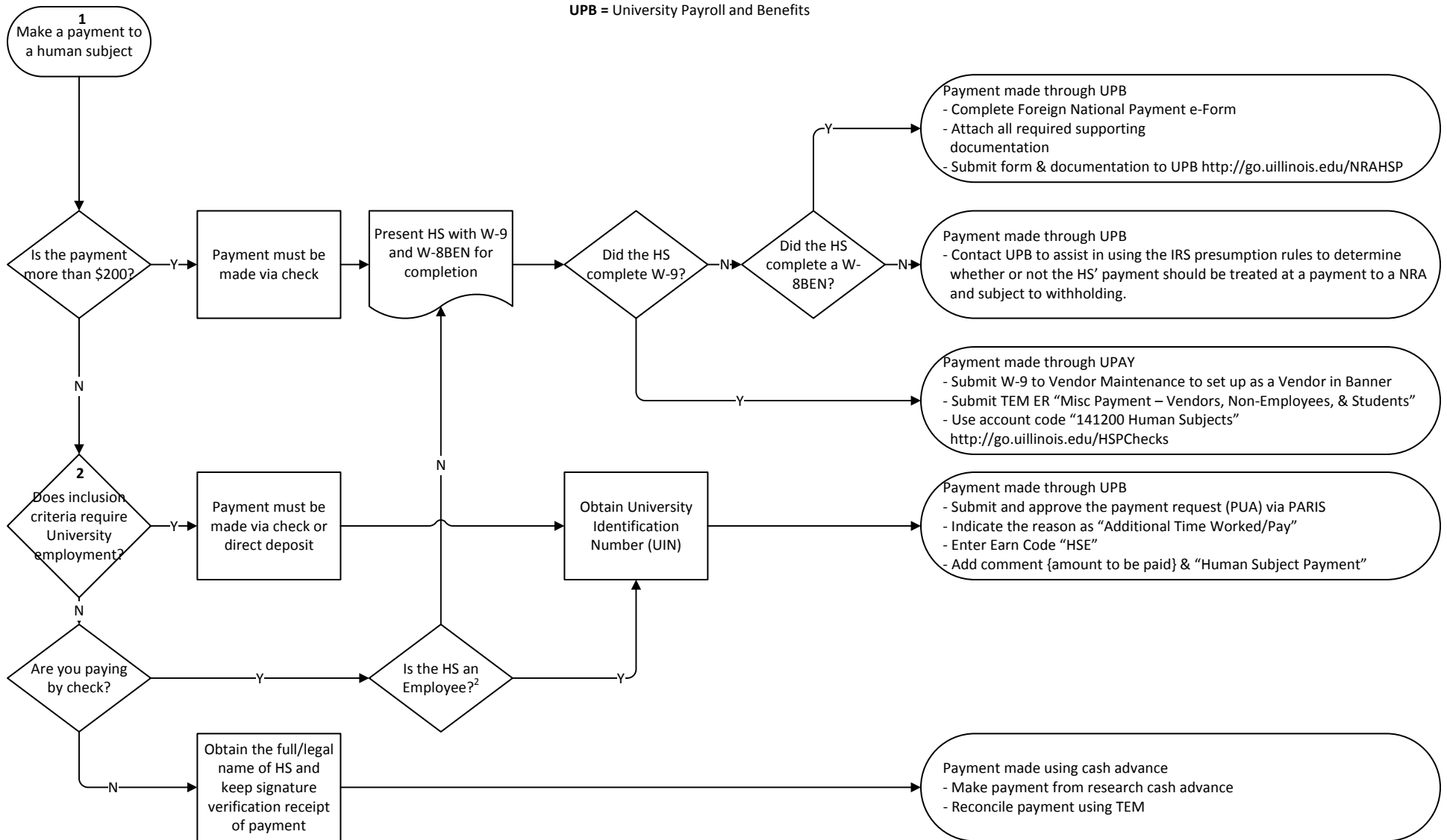


Section 8 – Payments to Human Subjects

ER = Expense Report
HS = Human Subject
NRA = Nonresident Alien
TEM = Travel and Expense Management System
UPAY = University Payables
UPB = University Payroll and Benefits



1 If at any point throughout this process the HS is known to be a **NRA, regardless of the amount of the payment**, the University must request a W-8BEN and the payment must be processed through UPB. These payments will be subject to withholding.

2 Payments to HS for a study which requires participants to be employees are subject to the employee’s tax withholding