

## Payment Categories by Tax Document for UW-Madison Students

1098T	1099-MISC (box 3)	W-2 (box 1,3,5)	1042-S (Non-US Citizens)	Scholar/Fellow Letter
<b>SIS</b>	<b>PIR</b>	<b>Payroll</b>	<b>Payroll</b>	<b>Payroll/SIS - Non-credit support payments</b>
<ul style="list-style-type: none"> <li>– Title IV Funds</li> <li>– Scholarships/Awards</li> <li>– State Aid</li> <li>– Welcome checks</li> <li>– Non-restricted travel awards (processed as a scholarship)</li> <li>– Competition/Awards paid to UW Madison students.</li> </ul>	<ul style="list-style-type: none"> <li>– Competition/Awards that are paid to non-UW System employee and non-UW System Students</li> </ul>	<ul style="list-style-type: none"> <li>– Wages</li> <li>– Services</li> <li>– Competition/Awards that are open to the public (UW System employee recipient)</li> </ul>	<ul style="list-style-type: none"> <li>– Scholarship/Awards to Nonresident aliens (NRA)</li> <li>– Wages subject to tax treaty</li> </ul>	<ul style="list-style-type: none"> <li>– Nonwage appointment titles/recurring payments                             <ul style="list-style-type: none"> <li>○ Advance Opportunity Fellow</li> <li>○ Fellow</li> <li>○ Scholar</li> <li>○ Trainee</li> <li>○ Grad Intern/Trainee</li> <li>○ Postdoc Fellow/Trainee</li> </ul> </li> <li>– Non-reimbursed (E-Re) travel</li> <li>– Non-credit external internship support payments</li> <li>– Non-credit, non-recurring research support payments.</li> </ul>
	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 Not reported on 1098-T or W-2 May be taxable to student

E-Reimbursement (E-Re)
Restricted payments <ul style="list-style-type: none"> <li>– Supplies</li> <li>– Travel – non-UW Madison students</li> <li>– Travel – UW Madison students for UW business</li> <li>– See Student Payment document for additional guidance.</li> </ul>