



**Category (1) payee claimant:**

- The expense claimed may be excluded from income if it qualifies as a business expense and IRS Accountable Plan Rules are met. If these requirements are met, the payment is not income to the payee, and is not subject to tax reporting or withholding.
- If a payment does not qualify as a business expense, it is income to the payee, and may be subject to tax withholding and/or tax reporting.
- The expenses have not yet been, and will not again be, submitted to RCUH or any other organization for reimbursement or for tax purposes.
- My signature below: (a) certifies that the information stated on this form is true and correct, and that all expenses claimed in the "Total Requested" field above have been incurred with personal funds; and (b) indicates my acknowledgement and agreement to the above terms.

**Lost Receipt Certification:**

I certify that each individual expense **under \$75** listed above, for which no receipt or other proof of payment is available was used for the conduct of official business. The total amount of these expenses is \_\_\_\_\_.

NOTE: The above statement does not apply to:

- Lodging expenditures (an itemized receipt is required regardless of the amount).
- Expenses \$75 or greater (a receipt or other proof of payment is required).

**Category (2) payee claimant:**

- A non-service payment is income. Accountable Plan Rules do not apply to non-service expenses.
- Nonresident Aliens – All non-service payments may be subject to tax withholding and/or tax reporting.
- Resident Aliens (by SPT) – Non-qualified scholarship/fellowship travel is income, but is not subject to tax reporting. All other non-service payments are income, but are only IRS reportable if the cumulative payments for a calendar year are \$600 or more.
- U.S. Citizens and Permanent Resident Aliens – Non-qualified scholarship/fellowship travel is income, but is not subject to tax reporting. All other non-service payments are income, but are only IRS reportable if the cumulative payments for a calendar year are \$600 or more.
- My signature below indicates my acknowledgement and agreement to the above terms.

\_\_\_\_\_  
Claimant Date

\_\_\_\_\_  
Principal Investigator Date

\_\_\_\_\_  
Fiscal Administrator Date

# Non-Employee Expense Payment Form Instructions

**Purpose – For payment to an individual not employed by RCUH/UH. This form should not be used by UH students and UH post-doctoral fellows receiving scholarship or fellowship payments.**

## **SECTION A. PAYEE CATEGORY**

Category (1):

1. Interviewee
2. Service Provider
3. Volunteer (UH or RCUH)

Category (2):

1. Non-Qualified Scholarship/Fellowship
2. Prize or Award
3. Research Study Participant

## **SECTION B. PERSONAL INFORMATION**

**All fields are required for Category (1) payees. The following fields are required for Category (2) payees: 1. Name, 4. Project Contact & Phone, 5. Address, and 6. FA Staff to Review.**

- \*1. Name – Last Name, First Name, and Middle Initial separated by commas.
2. Position Title – Job title with employing organization.
3. Employer – Name of research institute/university/college or employer, if any.
- \*4. Project Contact—First and last name, and phone number of contact person regarding any inquiries.
- \*5. Address – Street number and name, City and State, Country if not USA, & zip code or postal code.
- \*6. FA Staff –Name of Fiscal Administrator reviewing the form.

## **SECTION C. EXPENSES**

**All fields are required for Category (1) payees. The following fields are required for Category (2) payees: 4. Description of the Expense, and 12. Payment Summary of Total Expenditures (Project, B/C, and Amount).**

1. Itinerary – List the departure and return city locations and all business destination cities.
2. Date(s) of Service – Provide the service period dates.
3. Travel Dates – Specify travel period with dates and times of departure and return.
- \*4. Description of the Expense – Enter Business Purpose Details (explain what services will be performed, for whom services are being performed, and the reason it is being charged to the project) OR the NSFA Details (reason for the payment).
5. Airfare – Attach the original invoice or receipt that includes the claimant's name, business itinerary (including dates of travel), and the total amount paid. The claimant must have paid for the expense.
6. Lodging – Attach the original invoice or receipt that includes the claimant's name, dates of stay and the total amount paid. The claimant must have paid for the expense.
7. Meals & Incidental Expenses (M&IE) – The city rate may not exceed the established Federal Allowable Rates. Attach the Federal Allowable Rate schedules for business cities.
8. Other Expenses – Provide original receipts for all other expenses claimed.
9. Subtotal – Represents all expenses paid to or on behalf of the claimant. Include third-party vendor payments.
10. Less Paid – Subtract payments made previously, including vendor payments. Notate the document number (i.e., PO number).
11. Total Requested – Total amount due to the claimant.
- \*12. Payment Summary of Total Expenditures (Project, B/C, and Amount).

## **TAX TREATMENT**

For Category (1) payees

- The expense may be excluded from income if it has a business purpose and IRS Accountable Plan Rules are met. If these requirements are met, the payment is not income to the payee, and is not subject to tax reporting or withholding.
- If a payment does not qualify as a business expense, it is income to the payee, and may be subject to: (1) tax reporting for U.S. Citizens, Permanent Resident Aliens, and Resident Aliens (by SPT); and (2) tax withholding and/or reporting for Nonresident Aliens.

For Category (2) payees

- A non-service payment is income. Accountable plan rules do not apply to non-service expenses.
- Non-service payments may be subject to: (1) tax reporting for U.S. Citizens, Permanent Resident Aliens and Resident Aliens (by SPT); and (2) tax withholding and/or reporting for Nonresident Aliens.