

Tax Treatment of Compensation (Services, Rents, and Royalties) Decision Tree

This decision tree provides a summary of the tax reporting and withholding requirements for compensation paid for services, rents, and royalties. RCUH Policy 2.007 Tax Treatment of Compensation (Services, Rents, and Royalties), provides more detailed guidance and, therefore, must be read in conjunction with this decision tree. **All payments made to UH students and post-doctoral fellows are required to be processed through UH.**

