



## Stipend vs Reimbursement

This document is intended to help Expense Support recipients understand the difference between receiving their award as a stipend or as a reimbursement. If you still have questions after reviewing this information, please contact us at [ExpenseSupport@TheIHS.org](mailto:ExpenseSupport@TheIHS.org).

### Overview

	Stipend	Reimbursement
<b>Amount</b>	Entirety of award	Either the sum of the receipts or the total award amount, whichever is less
<b>Timing</b>	Payment processed immediately	<ul style="list-style-type: none"><li>• Payment processed <b>after</b> the funded portion of the project has been completed</li><li>• Receipts must be submitted within 30 days after expenses are incurred</li></ul>
<b>Receipt Guidelines</b>	No receipts needed	<ul style="list-style-type: none"><li>• All receipts should include, at the very least, vendor name, date purchased, amount, method of payment and what was purchased.</li><li>• Some expense types may require more information</li></ul>
<b>Tax Form</b>	W-9 (US citizen or resident alien), <b>OR</b> W-8BEN (non-resident aliens)	No tax form needed
<b>Tax Reporting</b>	IHS reports award as income to the IRS.	IHS <b>does not</b> report award as income to the IRS.
<b>Tax Withholding</b>	Recipients filling out a W-8BEN are subject to 30% tax withholding	No tax withholding

### Stipends: Additional Information

The Institute for Humane Studies cannot provide guidance on which tax form is appropriate for any particular recipient's specific circumstances, but we can provide limited instructions on how to complete tax forms to meet our standards. We ask that you review



our [tax form guidelines](#) to learn more. If you have questions about which form to fill out or how to file taxes, we encourage you to consult with a qualified tax professional, relevant university department, or international student office.

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### **Reimbursements: Additional Information**

As a non-profit organization that must raise its operating funds annually, we take our duty to spend our donors' funds very seriously. Accordingly, we have a set of [guidelines](#) that outline what the Institute for Humane Studies considers to be reasonable reimbursable expenses for travel and research. If you choose to have your award paid out as a reimbursement, we ask that you review [these guidelines](#) before making any expenditures to avoid any issues or confusion.

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