

# OFFICE OF THE CONTROLLER

Payments to Individuals

April 2025





# Table of Contents

Royalties, Participants, and Mentors	4
Honorariums and Stipends	8
Suppliers and Payment Requests	14
Resources and Contacts	19



# Royalties, Participants, and Mentors



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# Royalties

Royalties and commissions are payments made by one party to another in exchange for the right to use intellectual property or physical assets for which work is typically copyrighted or patented. All royalty and commission payments will utilize payment request in PeopleSoft.

Dollar Limit	Account Code	Supplier (Yes/No)	Attachments Needed
No dollar limit	52255: Royalties <i>This includes international.</i>	Yes  W-9 or W-8 BEN (International)	1. Royalty Agreement/Amount calculation 2. This can be department specific or use the form provided on Controller's Office website

## Resources:

- [Royalty and Commission Payment Form \[pdf\]](#)
- [PS - Payment Request - Royalties and Commissions \[pdf\]](#)



# Participants

Participants are payments made to individuals as an incentive to participate in a research study, screening, program, survey for means of gathering data, etc. for programs supported by the University.

For more than 10 participants, you may use the AP Upload spreadsheet. It will require attachments listed here plus the Upload approval form.

Dollar Limit	Account Code	Supplier (Yes/No)	Attachments Needed
No dollar limit	<ul style="list-style-type: none"><li>54533: Participant Incentives under \$50</li><li>54534: Participant Incentives over \$50</li><li>54535: Human subject incentives</li></ul>	Yes  W-9 or W-8 BEN (International)	<ol style="list-style-type: none"><li>Participant Program Memo that outlines program and dates. Not participant specific, same form can be attached to all participants.</li><li>IRB approval must be attached to request.</li></ol>

# Participant Support Costs

Payments (USCSP & USCIP only) for stipends and subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants and trainees, but not employees, in connection with conferences/trainings or projects.

Dollar Limit	Account Code	Supplier (Yes/No)	Attachments Needed
No dollar limit	<ul style="list-style-type: none"><li>54536: Participant Stipend</li><li>5456: Participant Subsistence</li><li>54520: Participant Fees</li><li>54563: Participant Materials</li></ul>	Yes  W-9 or W-8 BEN (International)	<a href="#">Participant Support Payment Form</a>  Participant Travel - submitted through TA/TRV GT eForm - see <a href="#">Travel Website</a> for resources

Additional resources:

- [FINA 3.00](#) Sponsored Awards
- [FINA 3.00](#) Procedure - Participant Support Costs



# Mentors

Mentors are payments to staff that function in the role of mentors for all departments outside the School of Medicine.

Dollar Limit	Account Code	Supplier (Yes/No)	Attachments Needed
No dollar limit	52070: Contractual Services	Yes  W-9 or W-8 BEN (International)	Invoice or Payment Memo



# Honorariums and Stipends



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# Honorariums

Honorariums are payments made in recognition of acts or professional services for which custom or propriety forbids a price to be set. These payments are only considered honorariums if a contract is not in place for the services being provided. If a contract is in place, then you must utilize the Requisition to Purchase Order process. Honorariums that meet this definition will utilize Payment Request in PeopleSoft. Please see International Payments to Suppliers for more information on International Honorariums.

Dollar Limit	Account Code	Supplier (Yes/No)	Attachments Needed
No dollar limit	52250: Honorarium & Guest Lecturer	Yes  W-9 or W-8 BEN (International)	<a href="#">Honorarium Form</a>

## Resources:

- [Honorarium Payment Form \[pdf\]](#)
- [PS - Payment Request - Honorariums - US Citizen \[pdf\]](#)



# Honorariums - International

Payments made in recognition of acts or professional services for which custom or proprietary forbids a price to be set.

\*No contract, invoice or predetermined price agreed upon Honorarium Intl

Dollar Limit	Account Code	Supplier (Yes/No)	Attachments Needed
No dollar limit	52250: Honorarium & Guest Lecturer	Yes  W-9 or W-8 BEN (International)	1. <a href="#">Honorarium Form</a> 2. Copy of passport, I-94 admission record and corresponding visa status documents

Resources:

- [Payments to Foreign Nationals Matrix](#)
- Information on [Human Resources website](#) for International Services for Scholars



# Stipends

Stipends are payments made as one time or periodic payments as a part of scholarship or fellowship allowance or other payments not meeting the definition of an employee/employer relationship, as determined by HR, granted to a student. They can also be for fixed payments as part of employment (i.e. cell phone stipends).

Dollar Limit	Account Code	Supplier (Yes/No)	Attachments Needed
No dollar limit	<ul style="list-style-type: none"><li>54530: Fellowships on grants</li><li>54531: Stipends for services rendered</li></ul>	Yes  W-9 or W-8 BEN (International)	<ol style="list-style-type: none"><li><a href="#">Stipend Form</a> or department stipend information</li><li>Approved contract and agreement for scholarship or fellowship</li></ol>

## Resources:

- [Stipends Payment Form \[pdf\]](#)
- [PS - Payment Request - Stipends \[pdf\]](#)
- [Student Payment Method Decision Tree](#)



# Stipend Account Codes

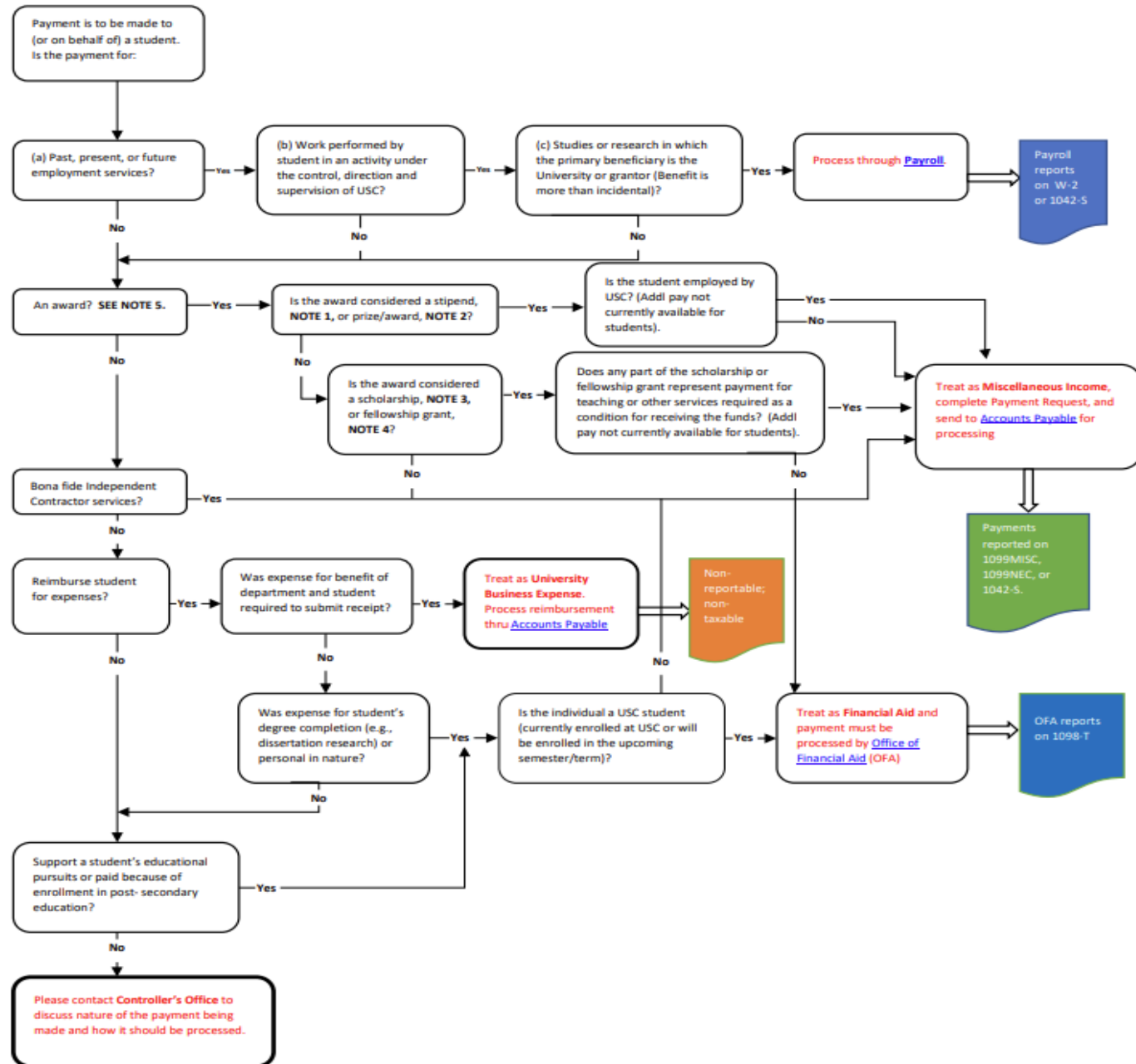
- **54530** is used for scholarships, fellowships, prizes/awards **without** a service component. e.g., the student receives the stipend payment for participating in training or learning but is not contributing or providing a service. Will result in a 1099-M to the student.
- **54531** is used for scholarships, fellowships, prizes/awards **with** a service component. e.g., the student is assisting with research. Should occur in rare instances – refer to the Student Payment Method Decision Tree to determine the appropriate payment method.

Note: Sponsors do not allow students to be employees. Will result in a 1099-N.  
See Student Payment Method Decision Tree.



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# Student Payment Method Decision Tree





1099 Reporting			
Withholdable Account Codes			
1099-MISC (Payments <u>should not</u> be associated with a provided service)		1099-NEC (Payments <u>should</u> be associated with a provided service)	
52071	CONTRACTUAL SER MEDICAL SUPPOR	52040	REPAIRS
52074	CONTRACTED SER MEDICAL SUPPORT	52041	REPAIRS TO EQUIPMENT-NON USC W
52255	ROYALTIES	52044	REPAIRS TO BUILDINGS NON USC W
54010	RENTS	52045	GENERAL EQUIPMENT MAINTENANCE
54013	RENTS-NON DATA PROCESSING EQUI	52046	INFO TECH SOFT AND HARD MAINT
54014	RENTS	52048	CAPITAL EQUIP MAINT CONTRACTS
54015	RENTALS	52050	PRINTING AND ADVERTISING
54017	CONTINGENT COPIER RENTAL PAY	52052	PRINTING-NON USC WORK
54031	BINDING LEASES-STATE OWNED PRO	52054	ADVERTISING
54033	NON-BINDING LEASES-NON-DATA PR	52066	MARKETING SERVICES
54034	BINDING LEASES-NON STATE-OWNED	52067	PROMOTIONAL SERVICES
54040	EQUIPMENT LEASES	52069	TRAVEL CONTRACTUAL SERVICES
54520	PARTICIPANT TUITION AND FEES	52070	CONTRACTUAL SERVICES
54525	GRADUATE ASSISTANT TUITION SUP	52072	CONTRACTUAL SER LEGAL
54530	FELLOWSHIPS ON GRANTS	52073	CONSULTANTS
54533	INCENTIVE UNDER 50.00	52075	CONTRACTED SER ANIMAL CARE
54534	INCENTIVE OVER 50.00	52076	CONT SERV SUBRECIPIENTS-FIRST
54535	HUMAN SUBJECT INCENTIVES	52077	CONTRACTED SER MOVING EXPENSE
54536	PARTICIPANT STIPEND	52078	SYSTEM CONTRACT INSTRUCTION
54541	PARTICIPANT TRAVEL	52080	SECURITY - CONTRACTUAL
54550	SCHOLARSHIPS	52084	SUBRECIPIENTS
54551	SCHOLARSHIP RECOVERIES NON REP	52085	CONTRACTUAL SERVICES OTHER NON
54560	PARTICIPANT HOUSING	52086	CONT SERV-EMPLOYMENT AGENCY
54563	PARTICIPANT MATERIALS	52089	SOM IRB CONTRACT SVCS
54570	PRIZES AND AWARDS-USC REPORTAB	52090	DATA PROCESSING SERVICES-COMME
54580	PRIZES AND AWARDS USC NON REPO	52091	SITE LICENSE FEE
59401	ATH SCHOLAR-TUITION & FEES	52092	GLOBAL/DOMESTIC CLASSROOM STUD
59408	ATH SCHOLARSHIP COST OF LIVING	52093	SOFTWARE AS A SERVICE
59532	MEDICAL SERVICES	52100	DATA PROCESSING SERVICES
59533	AD EVENT EXP RENTALS	52102	AD PUBLIC RELATIONS
54590	HUD RW FINANCIAL ASSISTANCE	52103	PROMOTIONAL SUPPLIES
		52104	AD ADVERTISING
		52105	ATH PUBLIC RELATIONS - EVENTS
		52110	JANITORIAL SERVICES - CONTRACT
		52125	DoIT CLOUD SERVICES
		52130	PERSONNEL SERVICES -IIT
		52201	LITIGATION SETTLEMENT TO CLAIM
		52250	HONORARIUM AND GUEST LECTURER
		54531	STIPENDS FOR SERVICES RENDERED
		57031	ARCHITECTURAL SERVICES
		57032	ENGINEERING SERVICES
		57033	SURVEYING SERVICES
		57034	TESTING SERVICES
		57035	GENERAL SERVICES
		57100	SITE DEVELOPMENT
		57110	BUILDING CONSTRUCTION
		57120	RENOVATIONS-BUILDING INTERIOR
		57130	RENOVATIONS-UTILITIES
		57140	ROOFING-REPAIRS AND RENOVATION
		57150	RENOVATIONS-BUILDING EXTERIOR
		57160	OTHER PERMANENT IMPROVEMENTS
		57170	LANDSCAPING
		59501	EVENT GAME OFFICIALS
		59503	EVENT OPERATIONS
		59504	EVENT FOOD
		59510	OTHER TEAM MEALS
		59520	OTHER TEAM TRAVEL EXPENSE
		59521	TEAM LODGING
		59522	TEAM MEALS AND PER DIEM
		59523	TEAM TRANSPORTATION
		59524	VISITING TEAM EXPENSE
		59525	AD EVENTS POST SEASON
		59526	AD PRESEASON EVENTS
		59527	AD SEC CHAMPIONSHIP TRAVEL
		59531	LAUNDRY SERVICES
		59534	REPAIRS OF EQUIPMENT
		59535	GROUNDS MAINTENANCE
		59537	EVENT PARKING
		59541	UNIFORMS AND APPAREL
		59544	TICKET SUPPLIES
		59547	PHOTOGRAPHY SERVICES
		59560	GRAPHICS

# Withholding Account Codes Matrix



# Suppliers and Payment Requests



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# Supplier Set Up

- Each recipient for Royalties, Honorariums, and Stipends must be set up as a supplier in the Supplier File in advance of the payment.
- Supplier Search is accessed in PeopleSoft via the following:
  - **Main Menu > Suppliers > Supplier Information > Add/Update > Supplier**
- Use the “Find an Existing Value” tab to search for the supplier's name. If the supplier is not found, they will be required to use the new Supplier Onboarding Self-Service portal to register as a supplier to receive a supplier ID.



# Supplier Set Up

- The department can then use Payment Request to process payment. When a supplier registers, they will be required to attach one of the following, which can be found on the Controller's Website:
  - IRS Form W-9 (Domestic)
  - IRS Forms W-8BEN or 8233 (International Individual)
  - W-8 BEN-E (International Entity)
- If you have any questions, please email the Supplier Team at [APSupplr@mailbox.sc.edu](mailto:APSupplr@mailbox.sc.edu). The Supplier Liaison will receive an email informing them the supplier registration has been approved but please allow 1-3 business days for the supplier to receive final approval from the Supplier Team.



# Payment Requests

- Each individual royalty, honorarium, or stipend must be submitted separately via a Payment Request in PeopleSoft using the corresponding form:
  - [Royalty and Commission Payment Form.](#)
  - [Honorarium Payment Form](#)
  - [Stipends Payment Form](#)
- All documentation to support the royalty/commission payment, which should include all the correct attachments needed, which must be scanned and attached to the Payment Request before submitting via workflow within PeopleSoft.



# Payment Requests

Payment Request is accessed in PeopleSoft via the following:

- [Main Menu > Employee Self-Service > Payment Request Center](#)

Step by step guidance for payment request may be found on the Controller's Office website.

- [Payment Request Job Aid](#)



# Tax Implications

Below are the different tax implications for receiving all the different payments made to individuals.



## Royalties

Will receive a:

- 1099-MISC if the payment is \$10 or greater
- 1042-S if international person



## Participants

Will receive a:

- 1099-MISC if the payment is \$600 or greater
- 1042-S if international person



## Participant Support Costs

If it is part of accountable plan, it is not subject to reporting.

If it is part of a non accountable plan, will receive:

- 1099-MISC if payment is \$600 or greater
- 1042-S if international person



# Tax Implications

Below are the different tax implications for receiving all the different payments made to individuals.



## Mentors

Will receive a:

- 1099-MISC if the payment is \$600 or greater
- 1042-S if international person



## Honorariums

Will receive a

- 1099-NEC if the payment is \$600 or greater
- 1042-S if international person



## Stipends

Will receive a:

- 1099-MISC if the payment is \$600 or greater and no services are rendered
- 1099-NEC if the payment is \$600 or greater and services are rendered
- 1042-S if international person



# Resources and Contacts



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## Office of the Controller

### Office of the Controller

#### General Accounting

#### Accounts Payable

Capital Assets

Chart of Accounts

General Ledger

Moving and Relocation

Travel

Treasury Management

General Accounting Staff Directory

#### Grants and Funds Management

#### Compliance and Tax Management

#### Payroll Department

#### Operational Management and Reporting

#### External Financial Reporting and Transparency

#### Resource and Training Toolbox

#### Contact Us

### Accounts Payable

Accounts payable is responsible for the review and disbursement of funds in accordance with university policies and procedures.

#### Accounts Payable Services

Our staff processes invoices from external suppliers as well as all non-payroll payments to faculty and staff.

#### AP Uploads

Expand all



#### Cash Advances



#### Employee Reimbursement (non-travel)



#### Expense Module Correction Form



#### Independent Contractor vs. Employee Classification



#### Journal Vouchers



#### Payment Request



#### Payments to Individuals (Honorariums and Stipends)



#### Purchase Order Invoices



#### Royalties



#### Student Reimbursement



#### Contact Accounts Payable

For questions about any Accounts Payable services, please contact us directly:

1600 Hampton Street, 6th floor  
Columbia, SC 29208

Email: [ap@mailbox.sc.edu](mailto:ap@mailbox.sc.edu)

# Where to Find the Resources

For accounts payable resources, visit the [Accounts Payable](#) page in the General Accounting section.



## Office of the Controller

Office of the Controller

General Accounting

Grants and Funds Management

Compliance and Tax Management

Payroll Department

Operational Management and Reporting

External Financial Reporting and Transparency

Resource and Training Toolbox

**Business Manager**

Grant Administration

Principal Investigator

Policies & Procedures

Forms

Newsletters

PeopleSoft Finance Training Schedule

Listserves

Social Media

Contact Us

### Business Manager

The role of each Business Manager at the University of South Carolina varies across each college and department. Each Business Manager handles several responsibilities that directly influence the success of their departments and the University overall. They provide business expertise on a variety of topics including, but not limited to budget, expenses, supplier onboarding, transaction corrections, and University policies and procedures.

Below is a list of tasks a Business Manager may be responsible for within their college/department. Sections include links to training resources that support each task.

**Note:** Each year the Controller's Office provides refresher trainings starting the month of February thru the end of April. Registration links for all scheduled trainings are sent to our BIZMANAGER listserv end of January, provided in our monthly newsletter, and in a prior week reminder email. On demand training can be found in the sections below.

**Account Funding Change**

Expand all



**AP Uploads**



**Business Expense Prepaid Cards**



**Cash Advances**



**Cost Transfer**



**Departmental Deposits**



**Employee Reimbursement (Non-travel)**



**Endowments**



**Finance Intranet**

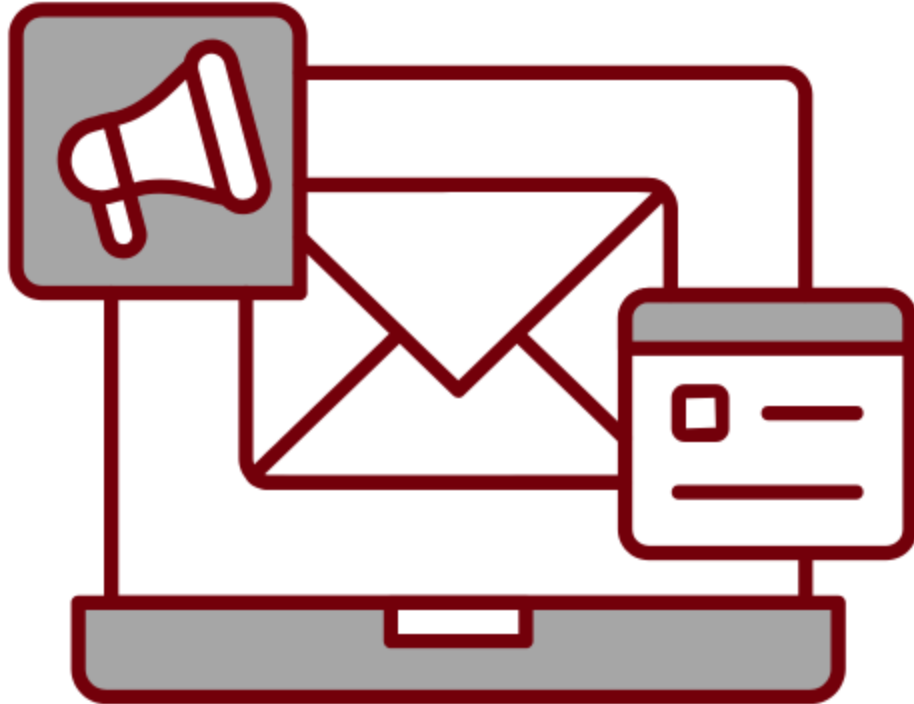


# Where to Find the Resources

For AP Upload training resources, visit our [Business Manager](#) page.



# Contact Us



For specific questions, please visit our [website](#) to find the appropriate contact.



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# Questions



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# THANK YOU!

## Office of the Controller



Alone, we can do so little; together,  
we can do so much.



**Address:**

1600 Hampton Street  
Columbia, SC 29208



**Contact Number:**

Phone: 803-777-2602  
Fax: 803-777-9586



**Email Address:**

[controller@sc.edu](mailto:controller@sc.edu)



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