

Research Accounting Participant Support Stipend Payments

Steps for Processing

1. Complete Participant Support Stipend Payment Form
2. Enter a Direct Pay Invoice in Banner FIS
3. Send Participant Support Stipend Payment Form to Research Accounting (RA) for Approvals

Approval Routing

PSU Student:

PI → Research Accounting → Financial Aid (1st payment) → Research Accounting

Other Individual:

PI → Research Accounting → Specialized Accounting

Participant Support Cost Account Codes

Participant Support Stipends

A stipend payment is a predetermined amount allocated to the participant regardless of actual incurred expenses. The stipend amount is usually specified in the sponsored agreement. Stipends are not to be confused with per diem.

Stipend payments are processed on a Participant Support Stipend Payment form

PSU Students: The 551XX series of account codes are designated for paying or reimbursing PSU registered students, including research fellows.

- 55102 stipend for OUS registered students

Other Individuals: The 28620 and 2863X account codes are for payment of expenditures related to individuals who are **not** PSU registered students

- 28636 stipend for non-OUS participant (1099 reportable)
- 28632 stipend for non-OUS participant, non-resident alien (1042S reportable)