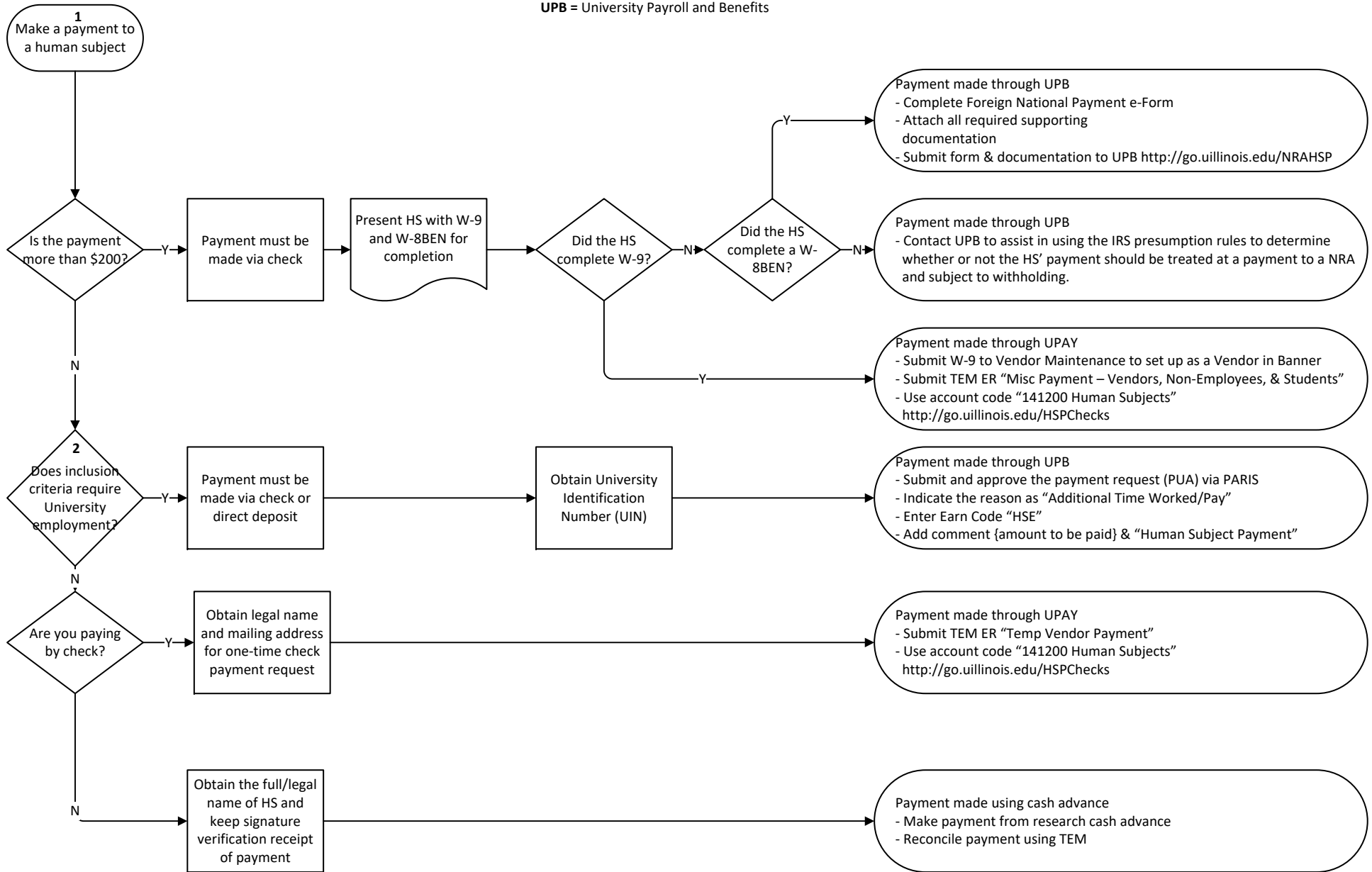


# Section 8 – Payments to Human Subjects

**ER** = Expense Report  
**HS** = Human Subject  
**NRA** = Nonresident Alien  
**TEM** = Travel and Expense Management System  
**UPAY** = University Payables  
**UPB** = University Payroll and Benefits



1 If at any point throughout this process the HS is known to be a **NRA**, regardless of the amount of the payment, the University must request a W-8BEN and the payment must be processed through UPB. These payments will be subject to withholding.

2 Payments to HS for a study which requires participants to be employees are subject to the employee’s tax withholding