

Attachment I

**MEMORANDUM OF UNDERSTANDING
PARTICIPANT SUPPORT STIPENDS OR SUBSISTENCE ALLOWANCES**

Note: This MOU is to be prepared and submitted with each request to disburse participant support stipends or subsistence allowances to individuals who participate in sponsored conferences or instructional training programs.

Name of Program

GC Project Number

Department/Unit

Date(s) of Event - Month/Day/Year

Stipend Amount: _____

Subsistence Allowance Amount: _____

Participant is to complete the signature section certifying the following and that you understand your obligation(s) regarding the reporting of stipend or subsistence allowances as taxable income on your tax return.

I am a United States Citizen or a Resident Alien, and I am participating in a research or instructional training program. To the best of my knowledge I am performing activities designed to train individuals in the performance of instructional or research projects, and this is not work the University would employ individuals to perform. I understand that I am not a Georgia College employee for payroll tax withholding purposes, and I am not covered by Worker's Compensation under Georgia Law. Georgia College will issue an IRS Form 1099 for payments exceeding \$599. Furthermore, I understand that it is my responsibility to determine my tax liability and file my United States tax return with the IRS.

Definition of Participant Support Stipends or Subsistence Allowances

Participant Support stipends or subsistence allowances are paid to help defray the costs of personal maintenance while participating in a conference or training activity. Participants may be paid a stipend, per diem or subsistence allowance, based on the type and duration of the activity, as outlined in the pertinent sponsored program announcement and in the grant instrument. Such allowances must be documented and represent reasonable costs, in compliance with the University travel policies and procedures.

Definition of Participant Support Reimbursement of Expenses

Travel costs of participants in research or instructional training programs may be allowable as outlined in the pertinent program announcement and in the grant award terms and conditions.

Printed Name of Participant

Signature of Participant

Date

Signature of Grant Director/PI

Date

An IRS W-9 form must be completed and submitted with this MOU so that a check can be issued.