Effective 01/01/2013 Emory University will no longer report NIH (NRSA) awards on Form 1099 MISC. Emory University has made the decision based on IRS regulation changes to discontinue the reporting of NRSA stipends on Form 1099 MISC. As per IRS Notice 87-31, 1987-1 CB 475 Reporting and Withholding Requirements, Emory is no longer required to report any type of non-service scholarship and fellowships on Form 1099 MISC.

What does this mean to NIH employees with job codes 9905 paid on NRSA grants?

- The stipend amounts will continue to be set up and paid via the University HR/Payroll system but the stipend amounts will no longer be reported to the IRS.

- The stipend payments will still have payroll stubs that can be viewed via Employee Self Service.

- The payments will continue to be direct deposited into the employee’s bank account.

- Employee can no longer elect to have federal and/or state withholdings.

- Recipients of these stipends may need to make estimated tax payments by completing Form 1040-ES found on the IRS website.

Important Notice: The stipend amounts are subject to Federal and Georgia state income taxes and need to be reported by the employee.

Payroll will stop all federal and state withholding taxes for stipend payments effective 01/01/2013.

If you have any questions or concerns, please contact the Payroll Office at 404-727-6100.