**Student Research Trainee (SRT) Process**

**Definition:** Individuals receive education and/or training with a focus on overall participant experience. They are assigned to a mentor, thus allowing them to interact closely with faculty and other students. Participation is the only requirement to receive payment. The payment enables them to focus on their education and/or training without the need to seek employment to cover living expenses. Individuals receive the primary benefit from the research experience (not Rice); this includes, but is not limited to - the opportunity to further education and/or training in a particular field, explore career or academic opportunities, social or professional networking, participation in presentations or lectures, etc. Refer to the [Student Research Trainee Guidance](#) for more information. **NOTE:** Individuals receiving payments from [REU awards](#) and [visiting international undergraduate researchers](#) are considered trainees.

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**Department accepts individual into program and provides a participation/training agreement.** The agreement includes:

1. Offer of acceptance into program,
2. Details and requirements for the participation/training in order to receive payment,
3. Details regarding any payment deductions that can occur based on non-participation (if applicable),
4. Reference to the payment being reportable income to the IRS on either Form 1099 or Form 1042-S,
5. Recommendation for SRT to maintain health insurance (including hospitalization) in case of an injury.

**Rice Student returns signed agreement to department.**

**Non-Rice Student returns signed agreement to department.**

**SRT must be enrolled through Esther during the academic year or upcoming academic year.**

**Student should be enrolled through the Office of the Registrar in a class for credit or a “007” class which will be under the subject code of the instructor of record (student’s mentor).**


**Foreign nationals may be asked to provide additional information to determine tax status.**

**Department completes check request(s) and attaches the participation/training agreement for support.** The check request should reference “student research training/participation” and use the [71978 (teacher/trainee allowance)](https://www.irs.gov/pub/irs-utr/tp71978.pdf) account. Then, the department submits the check request(s) and support to Payables.