

Infrastructure: **Paid vs. Unpaid**

Best Practice Checklist:

- Determine whether to compensate volunteers monetarily with a stipend and/or expense reimbursement
- Research tax and reporting requirements for doing so

More Resources:

- [Paid vs. Unpaid Handout](#)

Please note: The following IRS forms are for informational purposes only. Talk with your tax advisor to be sure you obtain the proper and current forms for your situation.

- Form 1099-MISC: <http://www.irs.gov/pub/irs-pdf/f1099msc.pdf>
- Publication 17, Your Federal Income Tax: <http://www.irs.gov/pub/irs-pdf/p17.pdf>
- IRS website: www.irs.gov