

Postdoctoral Scholars Policy

Questions and Answers

January 2003

1. *Why are there two types of postdoctoral scholar positions in the Postdoctoral Scholars Policy: Postdoctoral Research Associates and Postdoctoral Fellows?*

Consistent with the Report and Recommendations of the AAU Committee on Postdoctoral Education, it is the desire of the University to provide recent graduates who have completed their doctoral degrees (Ph.D., Sc.D., M.D., D.D.S. and equivalent doctorates) the opportunity to continue their development and preparation for full-time academic or research careers, and to broaden their research skills under the guidance of senior scholars in their field. USC welcomes Postdoctoral Scholars who wish to collaborate with and learn from senior scholars on the faculty of this University and encourages its faculty to advise, mentor and assist these developing scholars.

It is necessary, however, to distinguish between postdoctoral appointees that are considered “true fellows” under IRS Rules; and with the restrictions imposed by some federal agencies (e.g., such as NIH and NSF) that may prohibit compensated work as a supplement to the stipend award; and other postdoctoral appointees to be appointed as employees and compensated for work on externally sponsored research grants or contracts.

The “true fellow” is to be appointed as a *Postdoctoral Fellow* in accordance with the terms of the Postdoctoral Scholars Policy and will be subject to the policies governing students at the University. A Postdoctoral Fellow has been granted a stipend for support and is not to be an employee of the University subject to day-to-day direction. Current USC “Sample Fellows” are typical of this type of appointment. This type of appointment makes it possible to attract high-quality postdoctoral fellows wishing to continue their study at the University.

A postdoctoral scholar selected to actively participate in research sponsored by an agency of the federal government and be compensated from funds provided by the sponsoring agency is to be appointed as a *Postdoctoral Research Associate*. This type of position may not be used if the training or fellowship award prevents the holder from working on supplementary compensated activities during the time span of the award. A Postdoctoral Research Associate is to be appointed a member of the academic staff of the University with a fixed-term appointment in accordance with the terms of the Postdoctoral Scholars Policy. As a member of the academic staff the Postdoctoral Research Associate is to be treated as a regular employee and eligible for the full benefits, except for tuition assistance, given all employees.

2. *Why must Postdoctoral Fellows register as students?*

The primary reason for a postdoctoral scholar to be defined as a Postdoctoral Fellow is that the potential candidate is generally associated with an NIH T-32, NSF Postdoctoral Fellowship, or a similar award. That is, candidates for a research training residency at the University should already have, or are expected to be the recipient of, a postdoctoral fellowship, research training award from either NIH or NSF or any other funding agency with similar research training programs. Thus, Postdoctoral Fellows should be treated as special postgraduate full-time students at the university in order to comply with the terms and conditions of the funding award, particularly, those pertaining to NIH's T32 or NSF fellowship, training awards. The reason can be found from the combination of some (or all) of the conditions or circumstances listed below. (For illustrative purposes, the Appendix contains detailed excerpts from NIH and NSF terms and conditions governing fellowship awards.)

- a. When a stipend is provided as a subsistence allowance to help trainees defray living expenses during the research training experience, it is not provided as a condition of employment with either the Federal Government or the awardee institution. (Note: For some NIH and probably all NSF awards, the stipends are directly mailed by the agency to the Postdoctoral Fellow. For example: "NSF postdoctoral fellowships are awards to individuals, and applications are submitted directly by the applicant to NSF. Fellows must be affiliated with an appropriate research institution"). That is, Fellows are not employees of the University, and their research training activities are not to be part of the effort reporting system.
- b. The training institution may not alter established stipend levels. Further, stipend amounts are not to be changed in the middle of an appointment period. Although the University cannot change the funding stipend rates of the awarding agency, it can supplement a stipend as described in item c. and e. below.
- c. The grantee institution may provide stipend supplementation or additional support to offset the cost of living. Supplementation does not require additional effort from the trainee. No funds from other federal agencies may be used for supplementation unless specifically authorized by the awarding agency. If the University provides the supplementation, the University cannot ask more effort from the fellow. When allowed by the agency providing the fellowship, supplementation ~~is~~ in the form of salary compensation may be provided (see e. and f. below)
- d. NIH will offset the combined cost of tuition, fees, and health insurance (either self-only or family as appropriate) at the following rate: 100 percent of all costs up to \$3,000 and 60 percent of costs above \$3,000.

- e. Compensation Supplementation under NIH awards: An institution may provide additional funds to a trainee in the form of compensation (as salary) for services such as teaching or serving as a research assistant. A trainee may receive compensation for services as a research assistant or in some other position on a federal research grant, including a DHHS research grant. However, compensated services should occur on a limited, part-time basis (10-20 hours per week) apart from the normal research training activities, which require a minimum of 40 hours per week. In addition, compensation may not be paid from a research grant supporting the research training experience. If a fellow is to teach a course per semester, it is necessary to translate the fellow's teaching effort in terms of hours per week.
- f. Compensation Supplementation under NSF awards: NSF provides no flexibility for salary supplementation. NSF rules state "fellows are expected to devote themselves full time to the fellowship activities for the duration of the fellowship." [Unlike, NIH terms and conditions, NSF does not address supplementation at all, which can be interpreted as, NSF does not allow compensation supplementation without the explicit permission from the NSF research-program manger.]
- g. Educational Loans or G.I. Bill: An individual may make use of Federal educational loan funds and assistance under the Veterans Readjustment Benefits Act (G.I. Bill). Such funds are not considered supplementation or compensation. Postdoctoral trainees in their first and third years of training may also be eligible to participate in the NIH Extramural Loan Repayment Program. [Postdoctoral scholars are eligible to apply.]
- h. Concurrent awards under NIH: An NRSA may not be held concurrently with another federally sponsored fellowship or a similar Federal award that provides a stipend or otherwise duplicates provisions of the NRSA. [This restriction also applies to NSF and other federally funded awards.]
- i. Independency of research: Mentors should exercise gentle coaching and should refrain from directly influencing the scope and breath of the Postdoctoral Fellow's research project. This is due to the condition that Fellows are not employees of the University.
- j. Tax liability under NIH and similar awards: Section 117 of the Internal Revenue Code applies to the tax treatment of all scholarships and fellowships. Under that section, non-degree candidates are required to report as gross income any monies paid on their behalf for stipends, or any course tuition and fees required for attendance. Degree candidates may exclude from gross income (for tax purposes) any amount used for tuition and related expenses such as fees, books, supplies, and equipment required for courses of instruction at a qualified educational organization. The taxability of stipends, however, in no way alters the relationship between NRSA trainees and

institutions. NRSA stipends are not considered salaries. In addition, trainees supported under the NRSA are not considered to be in an employee-employer relationship with the NIH or the awardee institution. It is, therefore, inappropriate and unallowable for institutions to charge costs associated with employment (such as FICA, workman's compensation, or unemployment insurance) to the training grant. It must be emphasized that the interpretation and implementation of the tax laws are the domain of the Internal Revenue Service (IRS) and the courts. The NIH takes no position on the status of a particular taxpayer, and it does not have the authority to dispense tax advice. Individuals should consult their local IRS office about the applicability of the law to their situation and for information on their tax obligations. [Note: the cost of tuition waiving, if any, is reportable as taxable income to the fellows.]

3. *How are Postdoctoral Scholars (Postdoctoral Research Associates or Postdoctoral Fellows) supported?*

Postdoctoral Fellow stipends and the associated benefit costs may be supported by University funds, and from externally funded awards or fellowships that may be administered through the University or paid directly by the granting agency. .

Salaries and the associated benefits may be paid to Postdoctoral Research Associates from sponsored research projects, when such appointment is consistent with the terms of the grant or contract, and from University general or other funds. Postdoctoral Research Associates are paid a salary, regardless of the source of funds, when service is required, such as performance of obligations on a sponsored grant or contract. The appointments are to be based on an agreed upon percentage of effort and salary. All Postdoctoral Research Associates, regardless of their source of funding, must be paid at least the minimum level established by the State of California.

Under the Eligibility To Work Regulation: I-9 Requirement, Postdoctoral Research Associates, regardless of citizenship, may not receive salary from a research contract or grant, or from a department account, without a valid I-9 Form. The Immigration Reform Control Act of 1987 requires a completed valid I-9 form and no exceptions can be made. Postdoctoral Fellows receiving support from a sponsored fellowship or traineeship must comply with the University's procedures for student registration. Postdoctoral Fellows who are non-resident aliens must comply with university policies and federal requirements related to immigration, as well as federal and state taxation and reporting requirements.

4. *How do you know which appointment to set up?*

The sources of funding for the postdoctoral award and the terms and conditions attached to the award are the determining factors.

If the terms of the award prohibit compensated work as a supplement to the appointee's stipend income, then he or she must be appointed as a Postdoctoral Fellow. If the terms of the award allow the appointee to take some part time work to supplement his or her fellowship stipend, the candidate must, in addition to the basic appointment, be appointed as a Postdoctoral Fellow - Research Assistant or Postdoctoral Fellow - Teaching Associate.

If compensation is to be paid the appointee by the University for work to be performed, the individual must be appointed as a Postdoctoral Research Associate; that is, as a member of the academic staff of the University and in accordance with the University's employment policies.

5. *How are international Fulbright Scholars to be classified?*

International Fulbright Scholars are to be classified as Postdoctoral Fellows to be consistent with their J-1 visa immigration status (i.e., they can not be regularly employed, but they may work in a part time capacity for the University and only on the University campus). The U.S. Immigration Office must renew the J-1 visa every year. As students, if they need insurance coverage, they are eligible for health and other benefits. It is important that an appointment be coordinated with the USC Office of International Services.

6. *When appointed as a Postdoctoral Scholar, will the payroll and benefit system categorize each appointee by their position as Fellow or Research Associate?*

Yes. Compensation has added job codes to the administrative information system, so that each postdoctoral scholar appointment can be appropriately classified for purposes of benefits and payment of wages or stipends. The job codes are as follows:

Postdoctoral Fellow	098203
Postdoctoral Fellow-Sample Fellow	098207
Postdoctoral Fellow-Teaching Associate	098211
Postdoctoral Fellow-Research Assistant	098215
Postdoctoral Research Associate	098067

The generic job descriptions can be found at www.usc.edu/dept/personnel/comp.

All appointments of Postdoctoral Scholars as a Research Associate (w/discipline name) or a Research Associate, Misc., made prior to the adoption of this policy are to be reclassified at the time of reappointment under the new job codes listed above.

7. *How is a Postdoctoral Fellow to be registered?*

A representative of the school or department making the appointment will establish an academic and demographic profile in the University's Student Information System (SIS), using a unique process (SIS.A.PDF). This process will automatically assign a Postdoctoral Fellow program of study (POST). Once this process is completed, the school/department representative will enroll the Postdoctoral Fellow in the course PDF-999. This course does not charge tuition or fees. At the end of the appointment time, the Registrar's office will expire the POST of the Postdoctoral Fellow.

8. *What kind of benefits do Postdoctoral Scholars receive?*

There are two categories of Postdoctoral Scholars (Postdoctoral Research Associates and Postdoctoral Fellows), which must be considered separately when determining benefits.

Postdoctoral Fellows are paid a stipend, regardless of fund source, where no service is required. Stipend payments may be charged to gifts, grants, fellowships or other funds. The Payroll Users Guide will be updated to include instructions about appointments.

Since Postdoctoral Fellows are registered as students, they are entitled to all benefits granted students at the University, but those benefits may or may not be subsidized to the same degree.

Upon arrival at the University, Postdoctoral Fellows are required to enroll themselves and their dependents, if any, in a University's student group health insurance plan. The University may waive the requirement to enroll if the fellow is covered by equivalent insurance. The Dean is to identify the account to which the health benefit costs are to be charged.

Postdoctoral Research Associates, as employees of the University, are entitled to the same benefits as benefit eligible staff with the exception of tuition assistance. The University cost for the benefits provided Postdoctoral Research Associates is to be covered under the University's fringe benefit rate and is to be assigned to the account from which the salary is paid. Charges to the specific award will be governed by the terms of the agreement. If the account cannot be charged for the full fringe benefit rate, the sponsor or department must notify the Dean. The Dean is to identify another account to which the benefit charges can be transferred.

All Postdoctoral Scholars (Postdoctoral Research Associates and Postdoctoral Fellows) are entitled to the following general benefits: 1) recognition as Postdoctoral Scholars and members of the University community by issuance of a University identification card and listing their names in appropriate University directories and listings, 2) access to the University's libraries and laboratories on the same basis as research staff and students, 3) use of the University's

recreational facilities under the same conditions and at the same costs as the University staff and students, 4) opportunity to purchase athletic event tickets under the same conditions and at the same costs as the University staff or students, 5) opportunity to purchase University Parking Permits at prevailing faculty/staff rates (for Postdoctoral Research Associates) or student rates (for Postdoctoral Fellows), and 6) opportunity to audit lecture courses without charge if the instructor's permission has been obtained.

9. What are the State and Federal Income Tax rules governing Postdoctoral Fellows' Income?

All stipends received by Postdoctoral Fellows, except from stipends granted by foreign sources to non-resident aliens are subject to U.S. federal income tax laws. However, given that Postdoctoral Fellows are registered as University students supported by stipends granted to further their course of study, their appointments are based on “0%” effort; and their stipend amounts, when processed by the University, are not subject to Tax Withholding and FICA. It should be noted that there are awards, such as NSF Fellowships, where an agency may send the monthly stipend checks directly to the Postdoctoral Fellow, thus by passing University control and fiduciary responsibility. Postdoctoral Fellows who are non-resident aliens are subject to different tax rules.

10. What information system will be used to record the status of Postdoctoral Research Associates and Postdoctoral Fellows?

Demographic information for all postdoctoral scholars appointed at the University will be recorded on the University’s Personnel/Payroll System. Payments to Postdoctoral Scholars will be administered through Payroll Services. Distinctive job titles and payroll object codes will be set aside in the payroll system to distinguish both Postdoctoral Research Associate and Postdoctoral Fellow appointees. Using the payroll system provides the University the ability to keep track of postdoctoral scholars and their status in the system necessary to ensure compliance with government agency rules. For Postdoctoral Fellows, the University’s payroll system is used only as a management information system and is not to be construed to imply that he or she is an employee.

11. Is a Postdoctoral Research Associate eligible for supplementary salary compensation?

Yes, Postdoctoral Research Associates are staff employees of the University and are eligible for supplementary compensation at the discretion of the dean and the faculty mentor.

12. Are Postdoctoral Scholars permitted to teach during their appointment?

Postdoctoral Fellows, when permitted under the terms of the external award, may supplement their external training grant or stipend award by serving as a teaching associate, and only as permitted under the terms of the external award, and in strict accordance with University policies governing graduate student appointments. As a teaching associate the Postdoctoral Fellow will be the instructor of record fully responsible for the conduct of a class.

Postdoctoral Research Associates may receive a concurrent part-time, non-tenure-track faculty designation and, if so, may engage in limited teaching, but only as an ancillary responsibility, and only in strict accordance with the Faculty Handbook. If a Postdoctoral Research Associate is granted a teaching assignment, he or she may teach no more frequently than one course per academic year.

If extraordinary permission is granted by the Provost to teach more than one course per year, in no case will a Postdoctoral Scholar teach more than one course a semester. A Postdoctoral Scholar may not teach more than a total of four courses while at USC, unless special permission is obtained from the Provost.

13. How is the termination date of the appointment determined?

Postdoctoral Research Associate appointments at the University are for one year. The total length of an appointment cannot exceed five years. Since the budget period of an external research or training grant may overlap with the University's academic year the termination date is the earlier of five years, or the time when the funding of the award is exhausted and not renewed by the awarding agency.

Postdoctoral Fellow appointments are to generally follow the academic calendar with each appointment for a period up to one year and reappointments on an annual basis. The conditions in the fellowship grant and stipend amount will generally govern the total length of an appointment, however, the total period is not to exceed five years.

14. Who is responsible for funding the fringe benefit shortfall if the award has a cap on reimbursing these costs?

Each dean will be responsible to fund the excess fringe benefit expenses that the awarding agency is not reimbursing through the fellowship award.

15. Do all Postdoctoral Research Associates and Postdoctoral Fellows receive their monthly salary or stipend payments through the University?

Specific job titles and payroll object codes have been created in the University's Payroll and Benefit System to distinguish both Postdoctoral Research Associate and Postdoctoral Fellow appointees.

Since Postdoctoral Research Associates are to be staff employees of the University their salary will be paid through the University payroll system as for all University employees.

When the stipend awarded a Postdoctoral Fellow is from University funds or from external funds administered by the University, payment of the stipend will be coordinated through Payroll Services. However, some fellowship awards funded by external agencies may be designed in such a way that the stipends are mailed directly to the postdoctoral fellow. Under these circumstances the University is not responsible to account for the stipend amounts paid to the Fellow. The University is only accountable for the amount it may receive from an agency for indirect costs and selected benefit costs associated with the fellowship

16. Is there any obligation for the Postdoctoral Fellow to demonstrate to USC that they are receiving support?

Yes, the department making the Postdoctoral Fellow appointment must confirm that the Postdoctoral Fellow has been awarded fellowship support and must review the terms and conditions of the fellowship award.

17. Is a Postdoctoral Research Associate eligible to become a co-principal investigator, or principal investigator?

Postdoctoral Research Associates are eligible to serve as co-principal investigators on grant applications, but may not be principal investigators unless a specific waiver and approval is granted upon recommendation by the department and approval of the appropriate dean of the school

18. If the amount available for the salary of a Postdoctoral Research Associate does not meet the minimum required under California law, who is responsible to cover the shortfall?

As an exempt employee, the Postdoctoral Research Associate must be paid at least the minimum salary required for exempt employees under state law and any shortfall must be covered by the dean's account.

19. Will a postdoctoral appointee be provided employment advisement or support?

All postdoctoral appointees will be granted appropriate counseling on an as requested basis through a central office.

20. What is the responsibility of the University regarding any potential intellectual property dispute?

The terms and conditions are spelled out in the University's Intellectual Property Policy as posted on the Web at <http://policies.usc.edu/>.

21. Transition Issues

Current postdoctoral appointees at the University who are employed as staff Research Associates and receiving benefits are to be reappointed as Postdoctoral Research Associates. Current "Sample Fellows" are to be reappointed Postdoctoral "Sample Fellows" under the terms of the Postdoctoral Scholars Policy. Any other postdoctoral scholars in residence at the University are to be reappointed in accordance with the Postdoctoral Scholar's Policy. The total time for the postdoctoral appointment shall include the time prior to the appointment as either a Research Associate or a "Sample Fellow" and shall not exceed the maximum period of five years.

APPENDIX

NIH NATIONAL RESEARCH SERVICE AWARD - INSTITUTIONAL RESEARCH TRAINING GRANTS (T32)

Source: <http://grants1.nih.gov/grants/guide/pa-files/PA-02-109.html>

Excerpts:

PURPOSE

The National Institutes of Health (NIH) will award National Research Service Award (NRSA) Institutional Training Grants (T32) to eligible institutions to develop or enhance research-training opportunities for Individuals selected by the institution, which is training for careers in specified areas of biomedical, behavioral, and clinical research. The purpose of the NRSA program is to help ensure that a diverse and highly trained workforce is available to assume leadership roles related to the Nation's biomedical and behavioral research agenda. Accordingly, the NRSA program supports predoctoral, **postdoctoral**, and short-term research training experiences.

PROGRAM OBJECTIVES

The NRSA program has been used by the NIH as the primary means of supporting graduate and postdoctoral research training since enactment of the NRSA Legislation in 1974. **This program uses a combination of institutional training grants and individual fellowships to ensure a continuing supply of well-trained scientists** prepared to conduct cutting-edge health-related research. More information about NRSA programs is available at <http://grants.nih.gov/training/nrsa.htm>. Information on the career outcomes of predoctoral NRSA recipients is available at http://grants.nih.gov/training/career_progress/index.htm

TRAINEE ELIGIBILITY REQUIREMENTS

Trainees are required to pursue their research training on a full-time basis, devoting at least 40 hours per week to the program. Within the 40 hours per week training period, research trainees who are also training as clinicians must devote their time to the proposed research training and must confine clinical duties to those that are an integral part of the research training experience.

ALLOWABLE COSTS

Stipends: National Research Service Awards provide funds, in the form of stipends, to graduate students and postdoctoral trainees. A stipend is provided as a subsistence allowance to help trainees defray living expenses during the research training experience. **It is not provided as a condition of employment with either the Federal Government or the awardee institution.** Stipends must be paid to all trainees at the levels approved by the Secretary of the Department of Health and Human Services. Stipend levels are adjusted nearly every year and current stipend levels are available on the NIH website at: <http://grants.nih.gov/training/nrsa.htm>.

The training institution may not alter established stipend levels. Further, stipend amounts are not to be changed in the middle of an appointment period. Stipends may be adjusted only at the time of appointment or reappointment. Finally, stipends must be based on the levels established for the current fiscal year of the grant.

For appointments of less than a full year, the stipend will be based on a monthly or daily pro-ration. The monthly stipend amount is calculated by dividing the current annual stipend by 12. The daily stipend is calculated by dividing the current annual stipend by 365.

For postdoctoral trainees the appropriate stipend level is based on the number of FULL years of relevant postdoctoral experience at the time of appointment. Relevant experience may include research experience (including industrial), teaching, internship, residency, clinical duties, or other time spent in full-time studies in a health-related field following the date of the qualifying doctoral degree.

Tuition, Fees, and Health Insurance: The NIH will offset the combined cost of tuition, fees, and health insurance (either self-only or family as appropriate) at the following rate: 100 percent of all costs up to \$3,000 and 60 percent of costs above \$3,000. Costs associated with tuition, fees, and health insurance are allowable only if they are applied consistently to all persons in a similar research training status at the institution regardless of the source of support. A full description of the tuition policy is contained within the Grants Policy Statement at http://grants.nih.gov/grants/policy/nihgps_2001/part_iib_4.htm#_Toc504812072.

Other Trainee Costs: Trainee travel, including attendance at scientific meetings that the institution determines to be necessary to the individual's research training, is an allowable trainee expense. In addition, support for travel to a research training experience away from the institution may be permitted. Research training experiences away from the parent institution must be justified considering the type of opportunities for training available, the manner in which these opportunities differ from and complement those offered at the parent institution, and the relationship of the proposed experience to the trainee's career stage and goals. This type of research training requires prior approval from the NIH. Letters requesting such training may be submitted to the NIH awarding component at any time during the award period. Under exceptional circumstances, which can include providing accommodations for a trainee with disabilities, it is possible to request institutional costs above the standard rate. Requests for additional trainee costs must be explained in detail and carefully justified in the application. Consultation with NIH program staff in advance of such requests is strongly advised.

The institution may receive up to one twelfth of the annual amount designated for training related expenses (see below) each month to offset the cost of tuition, fees, health insurance, travel, supplies, and other expenses for each short-term, health-professional research training position.

Training Related Expenses: Institutional costs of \$2,200 a year per predoctoral trainee and **\$3,850 a year per postdoctoral trainee may be requested to defray the costs of other research training related expenses**, such as staff salaries, consultant costs, equipment, research supplies, and travel expenses for the training faculty. Training related expenses may be adjusted in future fiscal years.

Facilities and Administrative Costs: A facilities and administrative allowance (indirect cost allowance) based on 8 percent of total allowable direct costs (this excludes amounts for tuition, fees, health insurance, and equipment) may be requested. Applications from state and local government agencies may request full indirect cost reimbursement. Information on Facilities and Administrative Costs is available in the Grants Policy Statement at http://grants.nih.gov/grants/policy/nihgps_2001/part_iib_4.htm#_Toc504812080.

STIPEND SUPPLEMENTATION, COMPENSATION, AND OTHER INCOME

The grantee institution is allowed to provide funds to an individual in addition to the stipends paid by the NIH. Such additional amounts either may be **in the form of augmented stipends (supplementation) or in the form of compensation**, such as salary or tuition remission for services **such as teaching or serving as a laboratory assistant, provided the conditions described below are met.** Under no circumstances may the conditions of stipend supplementation or the services provided for compensation interfere with, detract from, or prolong the trainee's approved NRSA training program.

Stipend Supplementation: Supplementation or additional support to offset the cost of living may be provided by the grantee institution. Supplementation does not require additional effort from the trainee. DHHS funds may not be used for supplementation under any circumstances. Additionally, **no funds from other Federal agencies may be used for supplementation unless specifically authorized by the NIH and the other Federal Agency.**

Compensation: An institution may provide additional funds to a trainee in the form of compensation (as salary and/or tuition remission) for services such as teaching or serving as a research assistant. **A trainee may receive compensation for services as a research assistant or in some other position on a Federal research grant, including a DHHS research grant.** However, compensated services should occur on a limited, part-time basis apart from the normal research training activities, which require a minimum of 40 hours per week. In addition, compensation may not be paid from a research grant supporting the research training experience.

Educational Loans or G.I. Bill: An individual may make use of Federal educational loan funds and assistance under the Veterans Readjustment Benefits Act (G.I. Bill). Such funds are not considered supplementation or compensation. Postdoctoral trainees in their first and third years of training may also be eligible to participate in the NIH Extramural Loan Repayment Program

Concurrent Awards: An NRSA may not be held concurrently with another federally sponsored fellowship or similar Federal award that provides a stipend or otherwise duplicates provisions of the NRSA.

Tax Liability: Section 117 of the Internal Revenue Code applies to the tax treatment of all scholarships and fellowships. Under that section, non-degree candidates are required to report as gross income any monies paid on their behalf for stipends, or any course tuition and fees required for attendance. Degree candidates may exclude from gross income (for tax purposes) any amount used for tuition and related expenses such as fees, books, supplies, and equipment required for courses of instruction at a qualified educational organization. The taxability of stipends, however, in no way alters the relationship between NRSA trainees and institutions. NRSA stipends are not considered salaries. In addition, trainees supported under the NRSA are not considered to be in an employee-employer relationship with the NIH or the awardee institution. It is therefore, inappropriate and unallowable for institutions to charge costs associated with employment (such as FICA, workman's compensation, or unemployment insurance) to the training grant. It must be emphasized that the interpretation and implementation of the tax laws are the domain of the Internal Revenue Service (IRS) and the courts. The NIH takes no position on the status of a particular taxpayer, and it does not have the authority to dispense tax advice. Individuals should consult their local IRS office about the applicability of the law to their situation and for information on their tax obligations.

TRAINEE REPORTING REQUIREMENTS

The institution must submit a completed Statement of Appointment (PHS Form 2271) for each trainee appointed or reappointed to the training grant. This Form must be completed at the beginning of the initial appointment and annually thereafter. Additionally, a completed Payback Agreement (PHS Form 6031) must be submitted for each postdoctoral trainee in their first twelve months of support. Within 30 days of the end of the total support period for each trainee, the institution must submit a Termination Notice (PHS Form 416-7). Failure to submit the required forms in a timely, complete, and accurate manner may result in an expenditure disallowance or a delay in any continuation funding for the award. All of these forms are available on the NIH website at <http://grants.nih.gov/grants/forms.htm#training>.

LEAVE

In general, trainees may receive stipends during the normal periods of vacation and holidays observed by individuals in comparable training positions at the grantee institution. For the purpose of these awards, however, the period between the spring and fall semesters is considered to be an active time of research and research training and is not considered to be a vacation or holiday. Trainees may receive stipends for up to 15 calendar days of sick leave per year. Sick leave may be used for the medical conditions related to pregnancy and childbirth. Trainees may also receive stipends for up to 30 calendar days of parental leave per year for the adoption or the birth of a child when those in comparable training positions at the grantee institution have access to paid leave for this purpose and the use of parental leave is approved by the program director.

A period of terminal leave is not permitted and payment may not be made from grant funds for leave not taken. Individuals requiring periods of time away from their research training experience longer than specified here must seek approval from the NIH awarding component for an unpaid leave of absence. At the beginning of a leave of absence, the trainee must submit a Termination Notice (PHS Form 416-7) and upon return from the leave of absence, the trainee must be formally reappointed to the grant by submitting an updated Statement of Appointment (PHS Form 2271). Trainees within the first twelve months of postdoctoral support must also submit a Payback Agreement (PHS Form 6031) upon return from a leave of absence.

Title: Postdoctoral Research Fellowships in Interdisciplinary Informatics

Source: <http://www.nsf.gov/pubs/1998/nsf98162/nsf98162.txt>

Excerpt:

Date: 08/16/02

Replaced:

Postdoctoral Research Fellowships in Interdisciplinary Informatics

Program Announcement NSF 98-162

DIRECTORATE FOR BIOLOGICAL SCIENCES

Deadline Dates: November 4, 2002

NATIONAL SCIENCE FOUNDATION

Revisions and Updates for FY 2003: Postdoctoral Research Fellowships in Biological Informatics Program Announcement (NSF 98-162, revised 8/02). Effective August 16, 2002, the following changes are made to this program announcement:

I. INTRODUCTION

These fellowships provide opportunities for interdisciplinary research and educational activities in biology and informatics to a wide range of recent doctoral recipients. The program is being expanded to include chemists, physicists, mathematicians, statisticians, computer scientists, and others who seek to conduct research on biological questions using informatics tools and methods.

NSF postdoctoral fellowships are awards to individuals, and applications are submitted directly by the applicant to the NSF. Fellows must affiliate with an appropriate research institution and are expected to devote themselves full time to the fellowship activities for the duration of the fellowship. At the conclusion of the fellowship, a Fellow who accepts a tenure-track appointment at a U.S. institution eligible to receive NSF funds may apply for a research starter grant.

The total fellowship amount is \$50,000 per year for 2 or 3 years. In this expanded joint MPS-BIO program, the number of new fellowship awards will be increased to 35 for fiscal year 2003.

II. Program Description

A. Location of Work: Research and educational activities supported by these fellowships may be conducted at any appropriate nonprofit U.S. or foreign host institution.

B. The Sponsoring Scientist(s):

The Fellow must affiliate with a host institution during the entire tenure of the fellowship. The applicant is responsible for making prior arrangements with the host institution and sponsoring scientist(s).

Regardless of the number of sponsors or locations, the fellowship application requires a single sponsoring scientist statement. If more than one sponsor is proposed, one must be named lead sponsor and information from all must be integrated into a single statement.

If a fellowship is offered, the applicant may be requested to provide documentation from the host institution that the terms and conditions of the fellowship are acceptable and that the Fellow will be provided adequate space, basic services, needed resources, and supplies.

IV. Award Information

NSF expects to award approximately 35 fellowships, depending on the quality of the submissions and the availability of funds, for \$3.5 million. Approximately 15 research starter grants may be made in fiscal year 2003 for \$.75 million.

A. Duration and Tenure

The fellowship tenure is for 24 continuous months except when the Fellow spends more than 12 months abroad. In this case, the original application may request a 36-month tenure where the last 12 months may be spent in a U.S. laboratory. Tenure begins on the first of the month only and may commence at the Fellow's request between July 2003 and January 2004. Interruptions in tenure or extensions without additional cost to NSF are permitted only for extenuating circumstances beyond the control of the Fellow. Fellowships are not renewable.

B. Stipend and Allowances

The **total fellowship amount is \$50,000 per year and consists of three types of payments. A monthly stipend of \$3,000** is paid directly to the Fellow as an electronic funds transfer into a personal account at a financial institution. A **research allowance of \$9,000 per year** is paid as a lump sum to the Fellow in the same manner for expenses directly related to the conduct of the research, such as materials and supplies, subscription fees and recovery costs for databases, travel, and publication expenses.

An **institutional allowance of \$5,000 per year** is paid to the host institution for fringe benefits, including health insurance for the Fellow, and for expenses incurred in support of the Fellow, such as space, equipment, and general-purpose supplies.

The fellowship amount can be increased to include a Facilitation Award for Scientists and Engineers with Disabilities (FASED) but otherwise cannot be increased or supplemented. For more information on FASED contact the BIO Postdoctoral Fellowship Coordinator.

C. Cost Sharing is not required for fellowships submitted under this Program Announcement; 2:1 (employing institution to NSF) matching funds are required for research starter grants.

Indirect Cost (F&A) Limitations: Fellowships have an institutional allowance in lieu of indirect costs. Research starter grants allow no indirect costs.

Other Budgetary Limitations: The fellowship award amount is usually \$100,000 for two years or 150,000 for 3 years. For research starter grants, NSF provides up to \$50,000 depending on the amount of start-up funds provided by the employing institution to the former Fellow.

Integration of Research and Education

One of the principal strategies in support of NSF's goals is to foster integration of research and education through the programs, projects, and activities it supports at academic and research institutions. These institutions provide abundant opportunities where individuals may concurrently assume responsibilities as researchers, educators, and students and where all can engage in joint efforts that infuse education with the excitement of discovery and enrich research through the diversity of learning perspectives.

B. Review Protocol and Associated Customer Service Standard

As explained above, all fellowship applications submitted in response to this announcement will be reviewed by panel review. The Fellowship Program Officer will be able to tell applicants if their applications will be declined or recommended for funding within six months of the deadline for 95 percent of applicants.

In all cases, after programmatic approval has been obtained, the applications recommended for funding will be forwarded to the Division of Grants and Agreements for review of business, financial, and policy implications and processing and issuance of a grant letter. Applicants are cautioned that only a Grants and Agreements Officer may make commitments, obligations or awards on behalf of NSF or authorize the expenditure of funds. No commitment on the part of NSF should be inferred from technical or budgetary discussions with any NSF Program Officer.

VII. Award Administration Information

A. Notification

Fellowship offers will be sent by email in March; other applicants will be notified of final decisions by letter in May 2003. All applicants receive an explanation of the review process and verbatim copies of reviews without the identity of the reviewers with NSF's official letter to award or decline the application. A Grants Officer in the Division of Grants and Agreements notifies the applicant of the fellowship award by letter. Forms needed to start fellowship payments are sent from the program office.

Applicants are requested to send address and phone changes to dbibi@nsf.gov. After May 15, 2003, inquiries about status of applications may be addressed to the BIO Postdoctoral Fellowship Coordinator at dbibi@nsf.gov.

B. Conditions of Award

An NSF fellowship consists of: (1) the award letter, which includes any special provisions applicable to the grant and any numbered amendments thereto; (2) the application; (3) the applicable grant conditions, see below; (4) this NSF program announcement incorporated by reference in the award letter; (5) and an information booklet sent to successful applicants with the offer. Fellowships are awards to individuals and the Fellows are responsible for administering the fellowship.

C. Reporting Requirements

For all fellowships, the Fellow must submit an annual project report to the Postdoctoral Fellowship Program Officer within 90 days following the anniversary of the start date. Within 90 days after termination of the fellowship, the Fellow is required to submit a final project report and a termination certificate (this form will be provided by the program office). Fellows are requested to report in their annual and final reports on their research as well as their educational activities during the fellowship tenure, including mentoring and guiding students at all educational levels.

The NSF Guide to Programs is a compilation of funding for research and education in science, mathematics, and engineering. It is available electronically at

<http://www.nsf.gov/pubsys/ods/getpub.cfm?gp>.

General descriptions of NSF programs, research areas, and eligibility information for proposal submission are provided in each chapter.

Many NSF programs offer announcements or solicitations concerning specific proposal requirements. To obtain additional information about these requirements, contact the appropriate NSF program offices listed in the Guide to Programs or Appendix A of the Grant Proposal Guide. Any changes in NSF's fiscal year programs occurring after press time for the Guide to Programs will be announced in the NSF E-Bulletin, which is updated daily on the NSF web site at <http://www.nsf.gov/home/ebulletin>, and in individual program announcements and solicitations. Subscribers can also sign up for NSF's Custom News Service (<http://www.nsf.gov/home/cns/start.htm>) to be notified of new funding opportunities which become available.

Other Information

Copies of NSF publications are available on the NSF Documents OnLine System at <http://www.nsf.gov/pubs/start.htm>, or at no cost from the NSF Publication Clearinghouse, P.O. Box 218, Jessup, Maryland 20794-0218, telephone (301) 947-2722, or via e-mail to pubs@nsf.gov.