

Payroll Benefits

	Fellow	Trainee	Research Assistant	Project Assistant	Teaching Assistant
Subject to Federal and State Income Taxes	yes*	yes*	yes	yes	yes
Withholding	no**	no**	yes	yes	yes
Covered by Social Security	no	no	no	yes no***	yes no***
W2	no****	no****	yes	yes	yes
Health Insurance (if at least 33.33% time appointment or an equivalent)	yes	yes	yes	yes	yes
Remission of nonresident portion of tuition (if at least 33.33% time appointment or equivalent)	varies	no	yes	yes	yes
Remission of resident portion of tuition (if at least 33.33% time appointment or equivalent)	varies	no	yes#	yes#	yes#
Represented by a Labor Union	no	no	no	yes	yes
Vacation	varies	varies	no	yes	no
Sick Leave	varies	varies	no	yes	yes

* May deduct tuition, fees and books from stipends when calculating taxable income.

** Except international students. See your payroll coordinator.

*** Half-time enrollment is required for exemption.

**** The University provides fellows and trainees a summary of stipend payments each January.

Does not include Segregated Fees which are the responsibility of the student.