Research Fellow/Trainee Basic Facts

- Grants designated as T32 or F32 are NRSA money and need to be paid as job code 9905 –
  Research Fellow/Trainee - Pay Group NHM
  - F32 grant – award for a specific individual
  - T32 grant – award for multiple individuals at the discretion of the institute
- Only Graduate Student, Post Docs and Medical Resident can be paid using job code 9905(NHM)
- Post Docs and Medical Resident will have two job assignments. The EUM(Post Doc/Medical Resident assignment) and the NHM (9905 job code assignment)
- Nonresident Aliens are allowed on NRSA grants
- 100% of the salary for the NRSA smartkey must be paid on 9905(NHM) record.
- No NRSA smartkey should be charged on the EUM record (Post Doc, Medical Resident or Student assignment).
- NRSA smartkeys used on Post Doc & Medicare Resident assignments will be charged fringe. NRSA smartkeys should only be used on job code 9905.
- The EUM assignment is used to cover the employee’s benefits. **Make sure that there is enough money on this record to cover the employee’s benefits.** Some typical benefits are listed below:
  - Medical  Dental  Vision  Life Ins.
  - Healthcare and Dependent FSA  403b
- 9905(NHM) employees are not benefit eligible. The only deduction that can be withheld are after tax parking and Clifton Childcare
- 403b cannot be withheld from 9905(NHM) wages
- Post Docs and Medical Residents jobs are FICA taxable. Graduate Student are FICA exempt
- 9905(NHM - NRSA) are FICA exempt
- 9905(NHM - NRSA) cannot elect to have federal or state withholding
- Post Docs, Medical Residents and Graduate Student earnings are recorded on form W2
- 9905(NHM) wages are not reported on any tax form but the employee must report the NRSA earnings on tax form 1040 at the end of the year along with the W2 wages.
- 9905(NHM) employees may want to file estimate tax returns with the IRS. Form 1040-ES
- **RST are not allowed if moving wages between NRSA grants and non NRSA grants. The wages must be moved by Payroll.**
- **RST are allow if moving salary from one NRSA smartkey to another NRSA smartkey or moving salary from a non NRSA smartkey to another non NRSA smartkey**