FELLOWSHIP GUIDANCE

**What is a Fellowship?**

A Fellowships is amounts paid for the benefit of an individual to pursue study, training, or research, and generally require services to be performed (either currently or in the future) as a condition of the award.

**Payments are considered compensation for services if:**

* The amount represents compensation for past, present, or future employment services.
* The activity being funded is subject to the direction or supervision of the University.
* The payment enables the recipient to pursue studies or research *primarily for the benefit of the University.*

These recipients are deemed to be Emory employees and all procedures for employment must be followed. The payments are made via payroll, and are subject to OASDI and Medicare withholding, as well as Federal and Georgia income tax. Additional rules apply to nonresident aliens.  See Nonresident Alien Tax Assistance for further information.

**CONTACT FINANCE/TAX for additional guidance on Tax Reporting.**