Postdoctoral Scholar Policy on Appointments, Taxation, and Benefits

Postdoctoral Scholars (Fellows and Associates) are a crucial component of the research enterprise at Brandeis University. They work under the supervision of Brandeis faculty members and use the facilities of the University. Appointments are of limited term and are designed for those who have recently received the doctorate. These are academic appointments through the Office of the Provost.

1. Postdoctoral Scholar Appointment Types
   a. NRSA Postdoctoral Fellow
      The NRSA Postdoctoral Fellows come to Brandeis to further their scholarly competence, with fellowship aid (stipends to cover living expenses) provided through NIH’s National Research Service Award (NRSA). NRSA fellowships take two forms: an Individual Fellowship (known as an F32), or a Fellowship appointment on an Institutional Training Grant (known as a T32). NRSA appointments are usually for not less than one semester and cannot be renewed beyond a total of 3 years. NRSA Postdoctoral Fellows are considered to be in training positions; they do not provide services to the University, and are not considered to be employees. An NRSA Postdoctoral Fellow is eligible to be appointed as a Postdoctoral Associate after the term of the NRSA Postdoctoral Fellow appointment has ended.

   b. Postdoctoral Fellow
      Postdoctoral Fellows come to Brandeis to further their scholarly competence, with fellowship aid (stipends to cover living expenses) through sources other than the NRSA. These sources may be federal or non-federal. Appointments are usually for not less than one semester and are renewed based upon the terms and conditions of the individual award. Postdoctoral Fellows are considered to be in training positions; they do not provide services to the University, and are not considered to be employees. A Postdoctoral Fellow is eligible to be appointed as a Postdoctoral Associate after the term of the Postdoctoral Fellow appointment has ended.

   c. Postdoctoral Associate
      Postdoctoral Associates work at Brandeis under funding provided by Brandeis, whether through University funds or other grant funds. Unlike Postdoctoral Fellows, Postdoctoral Associates provide services to Brandeis, and are not considered trainees. Appointments are usually not for less than one semester and are normally not renewed beyond a total of 6 years, in any combination of appointments as a Postdoctoral Associate or Postdoctoral Fellow. Extension of an appointment beyond a combined total of six years is only possible in extraordinary circumstances and requires approval of the Dean or Division Head. Appointments for less than one semester should use a visiting appointment of the appropriate type.

2. Taxation Issues
   a. NRSA Postdoctoral Fellows
      Payments under the NRSA grants are not subject to FICA taxes because they are not payments for services. All other Federal, state, and local taxes will be withdrawn as appropriate from payments made to NRSA Postdoctoral Fellows.

   b. Postdoctoral Fellow
Certain fellowships may qualify for a FICA exemption. A determination will be made on a case-by-case basis based upon the terms and conditions of the specific award. Federal, state, and local taxes will be withdrawn as appropriate from payments made to Postdoctoral Fellows who are citizens or permanent residents of the United States. Nonresidents of the United States will have federal taxes withheld from their stipend awards at a rate of 14%. However, if the home country of a Postdoctoral Fellow has an applicable fellowship tax treaty, he/she should complete the tax treaty forms which, when returned to the Payroll Office, may reduce or eliminate federal tax withholding from the stipend. Postdoctoral Fellows should refer to the tax laws of their country of citizenship, as they may owe tax in that country.

c. Postdoctoral Associates
Payments made to Postdoctoral Associates are subject to FICA taxes. In addition, all other Federal, state, and local taxes will be withdrawn as appropriate from payments made to Postdoctoral Associates who are citizens or permanent residents of the United States. Nonresidents of the United States will have federal taxes withheld from their stipend awards at a rate of 14%. However, if the home country of a Postdoctoral Associate has an applicable fellowship tax treaty, he/she should complete the tax treaty forms which, when returned to the Payroll Office, may reduce or eliminate federal tax withholding from the stipend. Postdoctoral Associates should refer to the tax laws of their country of citizenship, as they may owe tax in that country.

3. Benefits

a. NRSA Postdoctoral Fellows
Since NRSA Postdoctoral Fellows are not employees of the University, they are not eligible to participate in the Brandeis Retirement Plan or other staff benefits. If an NRSA Postdoctoral Fellow has a retirement account when he/she receives the NRSA fellowship, HHS requires the University to freeze contributions to the retirement account. However, Brandeis University health and dental plans will be made available for NRSA Postdoctoral Fellows with appointments greater than 6 months.

b. Postdoctoral Fellows
Since Postdoctoral Fellows are not employees of the University, they are not eligible to participate in the Brandeis Retirement Plan or other staff benefits. However, depending on the conditions of the award, Brandeis University health and dental plans will be made available for Postdoctoral Fellows with appointments greater than 6 months.

c. Postdoctoral Associates
While Postdoctoral Associates are paid through University resources and/or other grant funding, providing services to the University, they are academic appointees and not University staff members. Health and dental benefits along with the opportunity to contribute to a retirement savings account are offered to Postdoctoral Associates. Details of the benefits available to Postdoctoral Associates are available through the Office of Human Resources.