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EMPLOYEE SERVICES

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Fellowship Job Codes

Using Fellowship Job Codes (3110 and 3200 Series)

The Fellowship job codes (3110 and 3200 series) in the Human Resources Management System (HRMS) receive payroll stipends, which is money paid to (or for the benefit of) an individual to defray expenses--typically educational or in the pursuit of study or research. Payroll stipends are not subject to withholdings (i.e., FICA and Medicare taxes).

The university expects no job duty in exchange for this payment; it simply acts as an educational or training adviser (not a personnel supervisor), providing guidance or educational oversight to an individual performing an activity. In this way, the university acts as a resource to an individual, and the individual retains the right to decide how, where and when to perform the activity.

These job codes must be used appropriately to ensure compensation is paid in compliance with Internal Revenue Service (IRS) regulations. When these job codes are used inappropriately, the department will be held fiscally responsible for any retroactive corrections (i.e., FICA, Medicare taxes and other benefit costs).

Job Code Definition

Resident (Res) Fellow Stipend (3110) ? job code is used only by graduate medical education at the University of Colorado Anschutz Medical Campus

This represents medical resident training grant positions. The appointment is not eligible for employment benefits. The Res Fellow Stipend job code maps to the stipend earnings code and stipend account code, 403020 MDRS, Fell Stipends. Further, it should typically be charged to a SpeedType with an instruction expense purpose code, 1100.

Post-Doctoral (Post-Doc) Trainee (3201) ? Appointee must possess a Ph.D. or equivalent. The appointment is viewed as transitional or training, and involves research or training exclusively. No service to the university is expected. The appointee is expected to receive recognition credit for the results of research or other activities performed during the course of the appointment. The appointment is eligible for certain employment benefits. See the [Benefits Eligibility Matrix](#) ^[1] for more information.

The Post-Doc job code maps to the fellowship earnings code and stipend account codes (400840 PoDoc Fell FT Stipends or 402065 PoDoc Fell PT Stipends). Further, it should

typically be charged to a SpeedType with an instruction expense purpose code, 1100.

Pre-Doctoral (Pre-Doc) Trainee (3204) ? This refers to graduate students enrolled in a pre-doctoral program and participating on a training grant. No service to the University is expected. Payment allows for the person to continue his/her education. The appointment is not eligible for employment benefits. The Pre-Doc job code maps to the stipend earnings code and stipend account code, 770301 PreD Fell Stipends. Further, it should typically be charged to a SpeedType with a financial aid expense purpose code, 1800.

Student Stipend (3205) ? Trainees, who are not graduate students, but enrolled in high school or undergraduate programs and participating on a training grant. No service to the university is expected. Payment allows for person to continue their education. The appointment is not eligible for employment benefits. The Student Stipend job code maps to the stipend earnings code and stipend account code, 770302 Std Fell Stipends. Further, it should typically be charged to a SpeedType with a financial aid expense purpose code, 1800.

Participant Stipends (3207) ? Participants, who are not employees, related to sponsored projects that are entitled to receive stipends for their participation in the sponsored project protocol. Generally, these stipends are in accordance with the National Science Foundation (NSF) Grants Policy Manual definition of Participant Stipends. No service to the university is expected. Payment allows for the person to be reimbursed for costs associated with his/her participation in the sponsored project. The participant is not eligible for employment benefits. The participant Stipend job code maps to the stipend earnings code and stipend account code, 495301, Participant Stipends ? HRMS. Further, it should typically be charged to a Sponsored Projects SpeedType in Fund 30.

Examples of When Fellowship Job Codes Should be Used

Trainees paid on fFederal training grants and fellowships ? federal agencies award training grants and fellowships that require the payment of a stipend for the trainees participating in the training program

For the National Institute of Health (NIH), examples would be awards codes T32, T35, F31, F30, F32, T21, T80, F38, F33 or T01.

For the National Science Foundation (NSF), examples would be the Graduate Research Fellowship (GRF) awards through their Division of Graduate Education. These awards provide a stipend in the amount of \$27,500 for 12 months, which are paid through the payroll system (HRMS). In addition, the awards include a cost-of- education allowance for qualified tuition and fees up to \$10,500. For the tuition and fee payments for CU-Boulder, complete and submit the Scholarship Payment Form to CU-Boulder's Graduate School for processing the tuition and fees. For other CU campuses, contact the appropriate campus Bursar's office.

The Post-Doc (3201) or the Pre-Doc (3204) job codes in HRMS would be used for these trainees.

Recipient of Training Fellowship from Private Organization ? It is not uncommon for the University to be the sponsoring institution for an individual receiving a Fellowship from a private organization (e.g. American Heart Association) with the purpose of providing Post-Docs or Pre-Docs an opportunity to expand their research knowledge and training. The

fellowship is given as a training award.

The individual who received the fellowship is responsible for carrying out the research protocol with guidance from a University mentor. The mentor acts as a resource to the individual, but the individual retains the right to decide how, where and when to perform the activity.

The Post-Doc (3201) or the Pre-Doc (3204) job codes in the HRMS would be used for these trainees.

Participant in a Department-Paid Training Program ? An example is first-year graduate students rotating through laboratories to receive training, but not performing any services for the university.

The Pre-Doc (3204) job code in the HRMS would be used for these trainees.

Examples of When Fellowship Job Codes Should NOT be Used

Because the fellowship job codes pay stipends, these job codes should not be used for someone who is performing a service for the university and being supervised by a university employee (supervisor). A supervisor has the right to instruct the individual how, where and when to perform the activity, and provides a performance evaluation, at a minimum annually to the employee. This supervisory relationship is not negated when you provide the employee the freedom of action. The key factor is the university's *right* to control the details of the activity performed. Examples include:

Post-Doc Performing Work on a Research Grant ? A post-doc who is performing a service on a research grant and being supervised by a university employee (i.e., principal investigator). The individual's work on the research grant constitutes an employer-employee relationship. The individual should have an appointment in the HRMS with a salary job code to pay for these services. It is typical for the job code to be Regular Fellow (1438 job code).

Employee Participating in a Training Program ? It is common for the university to provide education or training to its employees. Common examples are:

Phased development program ? includes a designated period of didactic training and supervised research experience (e.g., faculty development grants)

Mentor training ? supported, mentored training of junior faculty members within their early years at the university (e.g. junior faculty awards from the American Diabetes Association)

The existence of these training initiatives does not change the employee designation of the individual. The key to this relationship is that the university has an independent relationship with the individual with the expectation of some benefit from the associated activities and the right to control the individual's activities. The training is provided to enhance the employee's ability to provide current or future services to the university or its benefit.

Individual Providing Direct Patient Care as Part of a Training Program ? An individual with a post-doctoral degree in a clinical department may be participating in a training program that

requires the person to provide direct patient care. The individual will be supervised by an appropriate Anschutz Medical Campus faculty member, and as part of that supervision will receive training on various aspects of patient care.

For more specific information on sponsored project funding requirements, contact your campus grants and contracts office.

Retroactive Job Code Changes

Trainees and fellows must have the correct fellowship job code assigned when they start to ensure they are paid correctly. If an individual was incorrectly paid a stipend for a period of time rather than salary, he/she must retroactively pay taxes (FICA and Medicare).

Typically, the employee and the employer share the cost (as set by the IRS) of FICA and Medicare. However, if the employee's job code was entered incorrectly, generating retroactive FICA and Medicare taxes, the department will be responsible for **both** the employee's and employer's portion. The employee's portion must be paid from departmental funds and **cannot** be charged to federally sponsored project funds. Any other incremental benefit costs must also be paid from departmental (non-sponsored project) funds.

If the retroactive job code change is needed, the department must:

1. Enter the retroactive job code changes in the HRMS. This may require correction access in the system, depending on the current effective dated row. If correction access is needed, the department should contact Employee Services to request the retroactive changes.
2. Request the payroll liaison work with Employee Services to correct the account codes to reflect the stipend payment. At Anschutz Medical Campus, contact the post-award administrator responsible for training grants/fellowships. For the other CU campuses, contact your campus controller's office.

Employee Services will then process the appropriate tax adjustments.

Additional Appointments/Positions

In rare cases, an individual may have a part-time appointment as a trainee while simultaneously providing a service to the university and receiving salary. For these situations, divide the person's time into two categories:

1. one portion of time for which the university supervises the individual and expects some benefit from his/her activities
2. another portion of time where the university is merely advising the individual, who primarily benefits from his/her pursuit of an education

If the funding for the training is from a federal agency, there may be specific requirements that must be met to receive the stipend. For example, the National Institutes for Health (NIH) require that the trainee spend a minimum of 40 hours per week in training. Any federal research grants the employee receives as part of his/fellowship training experience cannot be used to pay the his/her salary for separate, part-time work.

To pay both salary and stipend, the individual must be set up in the HRMS with two appointments/positions. One appointment would have the appropriate fellowship job code (3200 series) and the second appointment would have a salary job code.

For example, the university may have an individual who is a post-doc who spends 95 percent of her time on a federal training grant and 5 percent on a research grant that is not part of her planned training experience. In the HRMS, she would have the following two appointments/positions:

1. 3201 Post-Doc Trainee job code at 95 percent time paid from federal training grant
2. 1438 Regular Fellow job code at 5 percent time paid from research grant

Frequently Asked Questions

Can I rely on an external contract to help determine the type of payment?

Federally sponsored projects are generally classified as stipends versus salary. However, private sponsored projects tend to use inappropriate terminology, and the university should not rely on these awards to determine how to classify an employee. Instead, the university should base classification on the individual's relationship with the university.

Should we change the employment (appointment) status of a full-time, regular employee due to the receipt of stipend award?

No; it's very rare (and risky) to change an employee from a 100 percent, full-time appointment (e.g., faculty appointment, professor) to a 100 percent appointment as a trainee.

If the department received a funding contract (e.g. faculty development grant) for 100 percent of the individual's existing salary as a "stipend," the receipt of a grant, in itself, would not change the university's relationship with the individual as an employee. Therefore, the payments to the individual should remain classified as salary, unless there is an active decision by both the university and the individual to end or modify the employment relationship (i.e., break service or reduce appointment).

However, if an individual's employment status hasn't changed, and the sponsored-project budget requires the "stipend" classification, and bans any benefit costs, the employee's department must:

1. Report the salary changes as stipends, for reporting purposes to the grantor. This results in a classification difference between the university's financial records and the filed sponsor reports.
2. Establish a benefit override exception for the project.

For additional guidance, please contact your campus controller's office.

Source URL: <http://www.cu.edu/employee-services/policies/fellowship-job-codes>

Links:

[1] <http://www.cu.edu/employee-services/policies/benefit-eligibility-matrix>