# Medical Residents & Fellowships [1]


- Medical Residents & Fellowships
- Pay Dates
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- Forms


Medical residents are not considered students for purposes of the Student Employee Retirement Plan (SERP). All wages earned by medical residents are subject to FICA (OASDI and Medicare), and the appropriate deductions will be taken.

## Fellowships

**(NOT an employment classification)**

Fellowship payments are not considered wages and do not create an employer-employee relationship. Fellowship payments are intended to support living expenses and do not require that employee services be performed in exchange.

While fellowship or stipend payments can be paid through the payroll system, payments to U.S. citizens and resident aliens are not subject to federal and state income tax withholding and payroll taxes (FICA and Medicare taxes), because these payments are not made based on an employment relationship.

The university has no tax reporting requirement for these payments, although recipients should be aware that these payments may be taxable income.

Non-resident alien recipients of fellowship or stipend payments are subject to federal tax withholding, and the university is required to report the information annually to the recipient and the Internal Revenue Service (IRS) on federal Form 1042-S.

For tax purposes, U.S. citizens and residents should consider whether they need to make estimated tax payments to ensure they do not have a large tax liability when they file their tax returns.

**IRS Resources**

- Publication 970: Scholarships and Fellowships [2]

- IRS Estimated Tax Calculator [3]

Use this page to find monthly and biweekly paydays.

*Note: Each campus and department has its own specific deadlines for updating individual payroll records, and for collecting timesheets and leave records from employees. Please refer to your department's business partner(s) for more information.*

## Monthly Paydays

| 2015 Monthly Paydays | |
|---|---|
| **Pay Period End Date** | **Pay Date** |
| 01/31/2015 | 01/30/2015 |
| 02/28/2015 | 02/27/2015? |
| 03/31/2015 | 03/31/2015 |
| 04/30/2015 | 04/30/2015 |
| 05/31/2015 | 05/29/2015 |
| 06/30/2015 | 07/01/2015 |
| 07/31/2015 | 07/31/2015 |
| 08/31/2015 | 08/31/2015 |
| 09/30/2015 | 09/30/2015 |
| 10/31/2015 | 10/30/2015 |
| 11/30/2015 | 11/30/2015 |
| 12/31/2015 | 12/31/2015 |

## Biweekly Paydays

| 2015 Biweekly Paydays | |
|---|---|
| **Pay Period End Date** | **Pay Date** |
| 01/31/2015 | 02/13/2015 |
| 02/14/2015 | 02/27/2015? |
| 02/28/2015 | 03/13/2015 |
| 03/14/2015 | 03/27/2015 |

| | |
|---|---|
| 03/28/2015 | 04/10/2015 |
| 04/11/2015 | 04/24/2015 |
| 04/25/2015 | 05/08/2015 |
| 05/09/2015 | 05/22/2015 |
| 05/23/2015 | 06/05/2015 |
| 06/06/2015 | 05/22/2015 |
| 05/23/2015 | 06/05/2015 |
| 06/06/2015 | 06/19/2015 |
| 06/20/2015 | 07/02/2015 |
| 07/04/2015 | 07/17/2015 |
| 07/18/2015 | 07/31/2015 |
| 08/01/2015 | 08/14/2015 |
| 08/15/2015 | 08/28/2015 |
| 08/29/2015 | 09/11/2015 |
| 09/12/2015 | 09/25/2015 |
| 09/26/2015 | 10/09/2015 |
| 10/10/2015 | 10/23/2015 |
| 10/24/2015 | 11/06/2015 |
| 11/07/2015 | 11/20/2015 |
| 11/21/2015 | 12/04/2015 |
| 12/05/2015 | 12/18/2015 |
| 12/19/2015 | 12/31/2015 |

## Tax status and completion of tax forms

International employees must comply with the U.S. Tax Code. To ensure compliance, ***you must make an appointment with the appropriate campus international tax specialist to complete the proper tax forms and establish correct tax status.*** Please make your appointment as close to your employment start date as possible. At times, it may be two to four weeks before an international tax specialist can meet with you due to busy academic and tax year schedules. There is generally no negative ramification to a delay in meeting with our office.

If you?ve reached your 31st day of employment with the university and have applied for but not yet been issued a Social Security number, please have your department payroll

representative contact the International Tax Office.

- Tax reference for international visitors [4]
- Tax guide for international students [5]
- Social Security Administration delays in Social Security number issuance to international employees [6]
- Frequently asked questions: Filing income tax forms [7]

## Immigration Info

For specific immigration issues, please contact the appropriate campus international student and scholar office:

- CU-Boulder [8]
- CU Colorado Springs [9]
- CU Denver and CU Anschutz [10]

For I-9 information, please contact the appropriate campus human resources office.

## Schedule Tax Appointments

Employees can schedule appointments with an international tax specialist via our online appointment scheduling system [11].

## Resources

- International Tax Office?s online appointment system [11]
- International tax overview [12]
- Tax reference for international visitors [4]

## Resources

- Employee Services Procedures Guide [13]
- Payroll Production Calendars [14]
- Payroll Adjustments [15]
- CU Resources (in the employee portal) [16]

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### My.Leave Step-by-Step Guides

*CU has multiple options for documenting hours worked and exception time. You must verify with your department how it records hours/time and follow that procedure.*

- M [17]y.Leave - Setting your Preferences [18]
- M [19]y.Leave - Setting PPL Guide [20]

- M [21]y.Leave Create/Submit a Timesheet OT Eligible - Hourly [22]
- M [23]y.Leave Timesheet [24] - OT Exempt [24]
- My.Leave Approval - Setting a Designate Guide? [25]

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**Additional Resources**

- Board of Regents [26]
- Four-campus search [27]
- Department of Labor [28]
- Social Security Administration [29]
- Internal Revenue Service [30]

## Payroll Forms for Medical Residents

## GETTING PAID

Direct Deposit Authorization and Instructions [31]

## PERSONAL INFORMATION

Address, Phone, Email Change: Former Employee/Surviving Spouse/SGDP [32]
Address, Phone, Email Change: Active Employees [33]
Emergency Contact [34]
I-9 (Employment Eligibility Information) [35]

## TAXES

Additional/Cancel Colorado State Tax Withholding-Request [36]
Exemption From State of Colorado Withholding [37]
Request Additional Federal Tax Form [38]
Request for Exemption From Local City Occupational Privilege Tax (OPT) [39]
W-2/1042-S Reissue Request Form [40]
W-4 Form [41]
W-9 for Employee Services Business-Estate Claims [42]

**Attachments:**
**Video:**
**Images:**
**Groups audience:**
Employee Services

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**Source URL:** http://www.cu.edu/employee-services/medical-residents-fellowships

**Links:**
[1] http://www.cu.edu/employee-services/medical-residents-fellowships
[2] http://www.irs.gov/publications/p970/index.html

[3] http://www.irs.gov/Individuals/IRS-Withholding-Calculator
[4] http://www.cu.edu/employee-services/policies/tax-reference-international-visitors
[5] http://www.cu.edu/employee-services/policies/tax-guide-international-students
[6] http://www.cu.edu/employee-services/policies/social-security-administration-delays-social-security-number-issuance
[7] http://www.cu.edu/employee-services/policies/filing-income-tax-forms-frequently-asked-questions
[8] http://www.colorado.edu/oie/
[9] http://www.uccs.edu/%7Einternational/
[10] http://www.ucdenver.edu/academics/InternationalPrograms/OIA/admissions/Pages/default.aspx
[11] https://booknow.appointment-plus.com/43rspqeq/10
[12] http://www.cu.edu/sites/default/files/policies/1331-international-tax-overview/files/internl-tax-overview.pdf
[13] http://www.cu.edu/employee-services/employee-services-procedures-guide
[14] http://www.cu.edu/employee-services/skillsoft/payroll-production-calendars
[15] http://www.cu.edu/employee-services/payroll-adjustments
[16] http://www.cu.edu/employee-services/cu-resources-training
[17] http://www.cu.edu/sites/default/files/policies/docs/myleave_pref-guide_0.pdf
[18] http://www.cu.edu/sites/default/files/My.Leave-%20Setting%20Your%20Preferences.pdf
[19] http://www.cu.edu/sites/default/files/policies/docs/myleave-calendar-enterleave.pdf
[20] http://www.cu.edu/sites/default/files/My.Leave%20PPL%20guide.pdf
[21] http://www.cu.edu/employee-services/policies/createsubmit-timesheet-overtime-eligible-or-hourly-employees
[22] http://www.cu.edu/sites/default/files/My.Leave%20Create-%20Submit%20a%20Timesheet%20-%20OT%20Eligible%20-%20Hourly.pdf
[23] http://www.cu.edu/sites/default/files/policies/docs/myleave-timesheet-ot-exempt_0.pdf
[24] http://www.cu.edu/sites/default/files/My.Leave%20Timesheet-OT%20Exempt.pdf
[25] http://www.cu.edu/sites/default/files/policies/docs/myleave-approval-guide_0.pdf
[26] http://www.cu.edu/regents/laws-and-policies/regent-laws
[27] http://www.cu.edu/search/site
[28] http://www.dol.gov/
[29] http://www.socialsecurity.gov
[30] http://www.irs.gov
[31] http://www.cu.edu/employee-services/policies/direct-deposit-authorization-and-instructions
[32] http://www.cu.edu/employee-services/policies/address-phone-email-change-former-employeesurviving-spousesgdp
[33] http://www.cu.edu/employee-services/policies/address-phone-email-change-active-employees
[34] http://www.cu.edu/employee-services/policies/emergency-contact
[35] http://www.cu.edu/employee-services/policies/i-9-employment-eligibility-information
[36] http://www.cu.edu/employee-services/policies/additional-cancel-colorado-state-tax-withholding-request
[37] http://www.cu.edu/employee-services/policies/exemption-state-colorado-withholding
[38] http://www.cu.edu/employee-services/policies/request-additional-federal-tax-form
[39] http://www.cu.edu/employee-services/policies/request-exemption-local-city-occupational-privilege-tax-opt
[40] http://www.cu.edu/employee-services/policies/w-21042-s-reissue-request-form
[41] http://www.cu.edu/employee-services/policies/w-4-form
[42] http://www.cu.edu/employee-services/policies/w-9-es-business-estate-claims