Medical Residents & Fellowships

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
- IRS Estimated Tax Calculator
View biweekly and monthly paydays using the tables below.

**2023 monthly paydays**

<table>
<thead>
<tr>
<th>Month</th>
<th>Pay Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>Tuesday, Jan. 31</td>
</tr>
<tr>
<td>February</td>
<td>Tuesday, Feb. 28</td>
</tr>
<tr>
<td>March</td>
<td>Friday, March 31</td>
</tr>
<tr>
<td>April</td>
<td>Friday, April 28</td>
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<tr>
<td>May</td>
<td>Wednesday, May 31</td>
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<tr>
<td>June</td>
<td>Friday, June 30</td>
</tr>
<tr>
<td>July</td>
<td>Monday, July 31</td>
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<tr>
<td>August</td>
<td>Thursday, August 31</td>
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<tr>
<td>September</td>
<td>Friday, September 29</td>
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<tr>
<td>October</td>
<td>Tuesday, October 31</td>
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<tr>
<td>November</td>
<td>Thursday, November 30</td>
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<tr>
<td>December</td>
<td>Friday, December 29</td>
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</tbody>
</table>

**2023 biweekly paydays**

<table>
<thead>
<tr>
<th>Month</th>
<th>Pay Date</th>
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<tbody>
<tr>
<td>January</td>
<td>Friday, Jan. 6</td>
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<tr>
<td>January</td>
<td>Friday, Jan. 20</td>
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<tr>
<td>February</td>
<td>Friday, Feb. 3</td>
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<tr>
<td>February</td>
<td>Friday, Feb. 17</td>
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<tr>
<td>March</td>
<td>Friday, March 3</td>
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<td>Friday, March 17</td>
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<tr>
<td>March</td>
<td>Friday, March 31</td>
</tr>
<tr>
<td>April</td>
<td>Friday, April 14</td>
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</tbody>
</table>
April  
May  
May  
June  
June  
July  
July  
August  
August  
September  
September  
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October  
October  
November  
November  
December  
December  

Resources

- CU Resources (in the employee portal) [4]

Additional Resources

- Board of Regents [5]
- Four-campus search [6]
- Department of Labor [7]
- Social Security Administration [8]
- Internal Revenue Service [9]

Payroll Forms for Medical Residents

GETTING PAID
Direct Deposit Authorization: To access, log in to the employee portal [10].

PERSONAL INFORMATION

Emergency Contact [11]
I-9 (Employment Eligibility Information) [12]

TAXES

Request Additional Federal Tax Form [13]
Request for Exemption From Local City Occupational Privilege Tax (OPT) [14]
W-2/1042-S Reissue Request Form [15]
W-4 Form for each state [16]
W-9 for Employee Services Business-Estate Claims [17]

Groups audience:
Employee Services

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

Links
[1] https://www.cu.edu/employee-services/medical-residents-fellowships
[17] https://www.cu.edu/docs/w-9-es-business-estate-claims