

Medical Residents & Fellowships ^[1]

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Medical residents

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]

Resources

- [CU Resources \(in the employee portal\)](#) [4]
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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>
- [2] <https://www.irs.gov/publications/p970> [3] <https://www.irs.gov/individuals/irs-withholding-calculator>
- [4] <https://www.cu.edu/employee-services/cu-resources-training> [5] <https://www.cu.edu/regents/regent-laws> [6] <https://www.cu.edu/search/site> [7] <https://www.dol.gov/> [8] <http://www.socialsecurity.gov>
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