

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]

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 payroll liaison (aka, HCM Community member) for more information.

2019 Monthly Paydays

Month	Pay Date
January	Thursday, Jan. 31
February	Thursday, Feb. 28
March	Friday, March 29
April	Tuesday, April 30
May	Friday, May 31
June	Friday, June 28
July	Wednesday, July 31
August	Friday, Aug. 30
September	Monday, Sept. 30
October	Thursday, Oct. 31
November	Friday, Nov. 29
December	Tuesday, Dec. 31

2019 Biweekly Paydays

Month	Pay Date
January	Friday, Jan. 11
January	Friday, Jan. 25
February	Friday, Feb. 8
February	Friday, Feb. 22
March	Friday, March 8
March	Friday, March 22