

## **Medical Residents & Fellowships** <sup>[1]</sup>

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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](#) <sup>[2]</sup>
- [IRS Estimated Tax Calculator](#) <sup>[3]</sup>

View biweekly and monthly paydays using the tables below.

**2024 monthly paydays**

<b>2024 monthly paydays</b>	
<b>Month</b>	<b>Pay Date</b>
January	Wednesday, Jan. 31
February	Thursday, Feb. 29
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

**2024 biweekly paydays**

<b>2024 biweekly paydays</b>	
<b>Month</b>	<b>Pay Date</b>
January	Friday, Jan. 5
January	Friday, Jan. 19
February	Friday, Feb. 2
February	Friday, Feb. 16
March	Friday, March 1
March	Friday, March 15
March	Friday, March 29
April	Friday, April 12

April	Friday, April 26
May	Friday, May 10
May	Friday, May 24
June	Friday, June 7
June	Friday, June 21
July	Friday, July 5
July	Friday, July 19
August	Friday, Aug. 2
August	Friday, Aug. 16
August	Friday, Aug. 30
September	Friday, Sept. 13
September	Friday, Sept. 27
October	Friday, Oct. 11
October	Friday, Oct. 25
November	Friday, Nov. 8
November	Friday, Nov. 22
December	Friday, Dec. 6
December	Friday, Dec. 20

## **2025 monthly paydays**

## **2025 monthly paydays**

<b>Month</b>	<b>Pay Date</b>
January	Friday, Jan. 31
February	Friday, Feb. 28
March	Monday, March 31
April	Wednesday, April 30
May	Friday, May 30
June	Monday, June 30
July	Thursday, July 31

August	Friday, Aug. 29
September	Tuesday, Sept. 30
October	Friday, Oct. 31
November	Friday, Nov. 28
December	Wednesday, Dec. 31

## 2025 biweekly paydays

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Month	Pay Date
January	Friday, Jan. 3
January	Friday, Jan. 17
January	Friday, Jan. 31
February	Friday, Feb. 14
February	Friday, Feb. 28
March	Friday, March 14
March	Friday, March 28
April	Friday, April 11
April	Friday, April 25
May	Friday, May 9
May	Friday, May 23
June	Friday, June 6
June	Friday, June 20
July	Thursday, July 3
July	Friday, July 18
August	Friday, Aug. 1
August	Friday, Aug. 15
August	Friday, Aug. 29
September	Friday, Sept. 12
September	Friday, Sept. 26
October	Friday, Oct. 10

October	Friday, Oct. 24
November	Friday, Nov. 7
November	Friday, Nov. 21
December	Friday, Dec. 5
December	Friday, Dec. 19

## Resources

- CU Resources (in the employee portal) <sup>[4]</sup>

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## Additional Resources

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

## Payroll Forms for Medical Residents

### GETTING PAID

Direct Deposit Authorization: To access, log in to the employee portal <sup>[10]</sup>.

### PERSONAL INFORMATION

Emergency Contact <sup>[11]</sup>

I-9 (Employment Eligibility Information) <sup>[12]</sup>

### TAXES

Request Additional Federal Tax Form <sup>[13]</sup>

Request for Exemption From Local City Occupational Privilege Tax (OPT) <sup>[14]</sup>

W-2/1042-S Reissue Request Form <sup>[15]</sup>

W-4 Form for each state <sup>[16]</sup>

W-9 for Employee Services Business-Estate Claims <sup>[17]</sup>

### Groups audience:

Employee Services

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**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>  
[9] <https://www.irs.gov/> [10] <https://my.cu.edu/> [11] <https://www.cu.edu/docs/emergency-contact>  
[12] <https://www.cu.edu/docs/form-i-9> [13] <https://www.cu.edu/docs/add-or-cancel-colorado-tax-withholding-form> [14] <https://www.cu.edu/docs/request-exemption-local-city-occupational-privilege-tax-opt>  
[15] <https://www.cu.edu/docs/w-21042-s-reissue-request-form> [16] <https://www.cu.edu/docs/state-w-4-forms> [17] <https://www.cu.edu/docs/w-9-es-business-estate-claims>