

YOUR 2019 COMBINED DEGREE FELLOWSHIP AS “TAXABLE INCOME”

Your stipend and other non-course related fees, such as health insurance, are liable to federal income tax. Your liability for other fees covered by your fellowship such as general fees, are subject to interpretation and should be clarified with the IRS or your accountant. The dollar amount you should report depends on your year of matriculation and on the amount of your fees.

Please note that the numbers provided below represent an approximate figure based on the average amount of funds paid to the student body. The BGS/CD Office is not an authorized tax agency. You should seek professional advice concerning completion and interpretation of tax items.

Incoming Students – Registered from 8/9/2019 – 12/31/2019

Fall Stipend	\$13,393.93	= Aug is prorated at \$2060.57, \$2833.34 X 4 months
Health Insurance/clinical fees	\$2095	= 2019 Fall Semester
Taxable Income	\$15,488.93	

Note: This projection applies to student's who will be registered for full tuition for ONE term for the tax year 2019. Fall 2019 fees are: \$1660 in general fees, \$725 in technical fees and \$55 in disability insurance. Disability Insurance is charged to a CD student's bursar account beginning with matriculation.

First – Second Year – Registered from 1/1/2019 through 12/31/2019

Stipend	\$32,667	= \$2666.66 X 8 months; \$2833.34 X 4 months
Health Insurance/clinical fees	\$2016	= 2019 Spring Semester
Health Insurance/clinical fees	\$2095	= 2019 Fall Semester
Taxable Income	\$36,778	

Note: This projection applies to student's who will be registered for full tuition for the tax year 2019. Spring 2019 term fees were: \$725 in technical and \$1492 in general fees. Fall 2019 fees are: \$1660 in general fees, \$725 in technical fees and \$55 in disability insurance.

Third Year and Beyond – Registered from 1/1/2019 through 12/31/2019

Stipend	\$32,667	= \$2666.66 X 8 months; \$2833.34 X 4 months
Health Insurance/clinical fees	\$2016	= 2019 Spring Semester
Health Insurance/clinical fees	\$2095	= 2019 Fall Semester
Taxable Income	\$36,778	

Note: This projection applies to student's who will be registered for high PhD tuition for the tax year 2019. Spring 2019 fees were: \$541 in technical fees and \$1581 in general fees. Fall 2019 fees are: \$1660 in general fees and \$541 in technical fees.

In Clinics (Seventh Year and Beyond) – Registered from 1/1/2019 through 12/31/2019

Stipend	\$32,667	= \$2666.66 X 8 months; \$2833.34 X 4 months
Health Insurance/clinical fees	\$2016	= 2019 Spring Semester
Health Insurance/clinical fees	\$2095	= 2019 Fall Semester
Taxable Income	\$36,778	

Note: This projection applies to student's who will be registered for clinics only for the tax year 2019. Spring 2019 fees were: \$725 in technical and \$1581 in general fees. Fall 2019 fees are: \$1660 in general fees, \$725 in technical fees and \$55 in disability insurance.

The figures above are based on the maximum possible course load. Registration schemes and stipend payments vary from student to student. The BGS/CD office can provide you with the most up to date figures of tuition, fees and other taxable awards credited to your account.

FIGURES APPEARING IN THIS CHART ARE ONLY ESTIMATES. TUITION, FEES AND STIPEND LEVELS HAVE NOT BEEN SET OR APPROVED BY UNIVERSITY OFFICIALS.