

Graduate and Professional Student Payees

	Student Type	Stipend	Service	NIH Grant Types Charged	E.B. Charged	Taxes Exempt	Object Code
Graduate Students	Pre-Doc Researcher <small>Appointed for research directly related to their discipline and required for the completion of their degree.</small>	no	yes	R,K,U,P etc.	no	State, FICA	5044 Research Fellow
	Pre-Doc Researcher <small>registered for at least one CU, and research not required for the completion of their degree.</small>	no	yes	R,K,U,P etc.	no	FICA	5041 Research Assistant
	Pre-Doc Fellow	yes	no	F, T	no	State, City, FICA	5046 Pre-Doctoral Fellow
Professional Students M.D. or Ph.D.	Post-Doc Researcher	no	yes	R,K,U,P etc.	yes		*5062 Post-Doctoral Researcher
	Post-Doc Fellow	yes	no	F, T	no	State, FICA	5043 Post-Doctoral Fellow

*Note: PT EB charged for FICA W/H

Stipends: Allowable as cost-of-living allowances for trainees and fellows only under NIH training grants and fellowships. These payments are made according to a pre-established schedule based on the individual's experience and level of training. Stipends are not a fee-for-service payment and are not allowable under research grants even when they appear to benefit the research project

STIPENDS: Effective with all Kirschstein-NRSA awards made on or after October 1, 2019, the following annual stipend levels apply to all individuals receiving support through institutional research training grants or individual fellowships, including the Minority Access to Research Career (MARC) and Career Opportunities in Research (COR) programs. These awards are made under the authority of Section 487 of the Public Health Service Act.

The stipend levels are as follows:

Career Level

INSTITUTIONAL ALLOWANCE AND TRAINING RELATED EXPENSES FOR NRSA RECIPIENTS:

The Training Related Expenses for each predoctoral and postdoctoral trainee as well as the Institutional Allowance for all predoctoral and postdoctoral fellows will be increased to the amounts shown below for all awards made with FY 2020 funds (All include Health insurance):

Predoctoral \$ 25,320 obj 5046

Training Related Expenses on Institutional Training Grants (type T's)

Postdoctoral Years of Experience	Stipend	Object Code
0	\$ 52,704	obj 5043
1	\$ 53,076	
2	\$ 53,460	
3	\$ 55,596	
4	\$ 57,456	
5	\$ 59,580	
6	\$ 61,800	
7 or more	\$ 64,008	

Predoctoral Trainees: \$4,200
 Postdoctoral Trainees: \$11,850

Institutional Allowance on Individual Fellows Sponsored by non-Federal Public & Private Institutions (Domestic & Foreign) (type F's)

Predoctoral Fellows: \$4,200
 Postdoctoral Fellows: \$11,850

Competing and non-competing awards issued on or after October 1, 2019, which used the FY2019 stipend schedule, will be revised by the NIH awarding component to reflect the new stipend levels. The new stipend levels are to be used in the preparation of future competing and non-competing NRSA institutional training grant and individual fellowship applications. They will be administratively applied to all applications now in the review process.