

Tulane University Policy for Postdoctoral Recipients
of National Research Service Awards
from National Institutes of Health

This policy applies to postdoctoral recipients of an individual or institutional National Research Service Award (NRSA) from the National Institutes of Health (NIH). Pre-doctoral NRSA recipients are not covered by this policy. This policy provides information concerning the employment status at the University and benefits made available to postdoctoral NRSA recipients by the University.

NRSA Awards to Postdoctoral Recipients

NRSA recipients are required to pursue their research training on a full-time basis. In general, full-time employees at the University are scheduled to work 37.5 hours per week. The NRSA award includes a stipend paid to the recipient to defray living expenses during the training program.

Trainees are not Employees

NRSA recipients are not employees of the University or of NIH. Because an NRSA recipient is not an employee of the University, the NRSA award may not be charged for employee benefits. However, the University has made available to NRSA recipients health insurance coverage as described in this policy.

Current Employees who receive NRSA Awards

Individuals employed by the University prior to accepting an NRSA award must take an unpaid leave of absence from the University or terminate his or her employment with the University prior to the appointment as a NRSA trainee. During the NRSA training program, the NRSA recipient may not hold an academic appointment other than NRSA Trainee.

University Supplements to NRSA Awards

A department may supplement the NRSA stipend but only if the supplemental stipend is paid from non-federal funds and the NRSA recipient is not required to perform services in exchange for the supplement.

Part-Time Employment

NIH recognizes that NRSA recipients may seek part-time employment incidental to their training program. NIH does not permit the University or the NRSA trainee to accept part-time employment if the services required are related to the NRSA training program. In addition, NIH strictly prohibits any part-time employment that detracts from or prolongs a recipient's training program. Any request for incidental part-time employment must be approved prior to acceptance in writing by the supervising faculty sponsor.

Tax Reporting of NRSA Award

NRSA awards are treated as “non-compensatory stipends.” This means that the stipend is not compensation for work performed and is not treated as wages paid to an employee. Wages paid to employees are subject to state and federal income taxes and FICA withholdings. A non-compensatory stipend is NOT subject to state and federal income taxes and FICA withholding. However, NRSA recipients are required to report the NRSA stipends as income on their individual tax returns. Please note that even though NRSA recipients will not receive a Form 1099 from the University, they are still required to report the stipend on their individual tax returns.

Health Insurance

NIH allows an institution to charge an NRSA award for a certain allowable amount of the cost of health insurance if the University applies this cost consistently to all people in similar training status regardless of the source of support. The University requires employees, students and postdoctoral trainees to have health insurance. The University has arranged with United Healthcare for Postdoctoral NRSA Recipients to be eligible for the health plans offered by the University.

NRSA Recipients may participate in the University’s health plans, as amended from time to time, on the same terms as an active, full-time, compensated employee of the University. If an NRSA recipient elects to enroll in the University’s health plans, the premiums are paid to the extent allowable from the NRSA grant and any remaining cost of coverage must be paid by the NRSA recipient.

To the extent the cost of health coverage exceeds the amount allowable as a charge to the institutional allowance portion of the NRSA grant, the NRSA recipient’s share of such cost will be deducted from the NRSA stipend. The recipient should report the cost of health insurance as taxable income on his or her individual income tax return. The cost of health insurance will depend upon the plan and level of coverage in which the NRSA recipient enrolls. NRSA recipients should obtain enrollment information from the Office of Human Resources.

Flexible Spending Accounts

Pre-tax spending accounts for health or dependent care expenses are not available to NRSA recipients.

Disciplinary Policies

The supervising faculty sponsor handles complaints and disciplinary issues for postdoctoral NRSA trainees. Many university policies, such as harassment, smoking and others apply to the university community, including non-employee trainees. Please refer to the University policies on the Tulane University web site located at <http://www2.tulane.edu/>.

Paid Time-Off

NRSA awards continue through holiday periods and NRSA Trainees may observe University holidays in the same manner as employees. Although NRSA award payments continue if the NRSA Trainee is ill, NRSA Trainees do not receive any additional award or extension of the payments for work time lost due to an illness. NRSA Trainees do not accrue vacation or sick leave and are not entitled to other leaves provided to employees of the University. Individuals requiring extended periods of time away from their research training program during the NRSA award period, which could include more than 15 calendar days of sick leave or more than 30 calendar days of parental leave, must seek approval from the Office of Grants and Contracts and NIH for an unpaid leave of absence or break in service.