



National Institutes of Health  
Eunice Kennedy Shriver  
National Institute of Child Health and Human Development

## Employee Orientation and Awareness Program



# Fellows Tax Information

---

Postdoctoral trainees receive monthly stipend checks. Trainees are paid at the beginning of the month for work completed the previous month. Taxes are not withheld. Income is reported by the NIH to the IRS on IRS Form 1099 at the end of the year. Trainees should plan ahead for the taxes that they will be required to pay and may need to pay quarterly Estimated Taxes throughout the year to avoid penalties.

The OITE cannot advise you on tax liabilities; if you need assistance, please find a qualified tax expert. We can share the following facts:

- ▶ If you are appointed as an IRTA/CRTA, you are a trainee and not an employee.
- ▶ Your stipend will be reported on a form 1099G.
- ▶ No FICA (Social Security/Medicare/Medicaid) taxes will be deducted from your stipend.
- ▶ No income taxes, Federal or state, will be withheld.
- ▶ You will be responsible for filing Federal and state income tax returns. This means you should (1) save some funds to pay your taxes and (2) file estimated tax returns.
- ▶ If you are a Research or Clinical Fellow, you are an employee, and your wages will be reported on a W2 form.
- ▶ If you are a Visiting Fellow, your tax status will depend on your citizenship. Please consult with the **NIH Division of International Services** at <http://dis.ors.od.nih.gov/>