Stipends vs Salary

FACTS

- Stipends Paid PRIOR to period of performance
- Salary Paid After period of performance
  - ex: February Stipend paid – 1/24/15
- No employee / employer relationship
- Processed by Grad Division via GoGrad, Form 10
- “78” account
- Taxes not withheld in Stipend Payments
- Retro Stipend Payments may not be processed by Grad Division
How Would I Know?
PA/RFA (proposal prep)

<table>
<thead>
<tr>
<th>Award Budget</th>
<th>Award budgets are composed of stipends, tuition and fees, and institutional allowance, as described below.</th>
</tr>
</thead>
</table>

**Other Award Budget Information**

<table>
<thead>
<tr>
<th>Stipends</th>
<th>Kirschstein-NRSA awards provide stipends as a subsistence allowance to help defray living expenses during the research and clinical training (when applicable) experiences.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>The most recent stipend levels are described on the Kirschstein-NRSA webpage. NIH will adjust awards on the anniversary date of the award to ensure consistency with the stipend level in effect at that time.</td>
</tr>
</tbody>
</table>

5. Funding Restrictions

All NIH awards are subject to the terms and conditions, cost principles, and other considerations described in the [NIH Grants Policy Statement](https://grants.nih.gov/policy/grants-policy-statement.htm). The [National Research Service Award (NRSA) policies](https://grants.nih.gov/grants/guide/announcements.htm) apply to this program. A Kirschstein-NRSA fellowship may not be held concurrently with another federally sponsored fellowship or similar Federal award that provides a stipend or otherwise duplicates provisions of this award.
How Would I Know?
Proposal (Cayuse)

PHS 398 TRAINING BUDGET, Summary
Organizational DUNS: 092530369
Organization Name: Regents of the University of California, Los Angeles
Budget Type: Project

Summary
Period 1 | Period 2 | Period 3 | Period 4 | Period 5 | Cumulative | Sponsor Rates
--- | --- | --- | --- | --- | --- | ---

Budget Periods
Start Date | End Date | Total Stipends + Tuition/Fees Requested ($) | Total Other Direct Costs Requested ($) | Total Direct Costs Requested ($) | Total Indirect Costs Requested ($) | Total Direct and Indirect Costs Requested ($)
--- | --- | --- | --- | --- | --- | ---
Period 1 | 07/01/2014 | 06/30/2015 | 304,398 | 59,100 | 363,498 | 29,080 | 392,578

Notice of Award (post award)

SECTION I – AWARD DATA – 5F32
Award Calculation (U.S. Dollars)
Institutional Allowance $7,850
Stipends $47,820

<table>
<thead>
<tr>
<th>Budget</th>
<th>Year 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institutional Allowance</td>
<td>$7,850</td>
</tr>
<tr>
<td>Stipends</td>
<td>$47,820</td>
</tr>
<tr>
<td>TOTAL FEDERAL DC</td>
<td>$55,670</td>
</tr>
<tr>
<td>TOTAL FEDERAL F&amp;A</td>
<td></td>
</tr>
<tr>
<td>TOTAL COST</td>
<td>$55,670</td>
</tr>
</tbody>
</table>
NIH / NRSA

- NIH / NRSA Kirschstein Awards mandate Stipend payments
- Must follow appropriate NRSA Stipend Levels (NIH GPS 11.2.9.3)
- Fellowship awards or Training Grants appointments maybe voided if proper mechanism for payment is not utilized.

Stipends

NIH REFERENCES

NIH Grants Policy Statement - section 11

Training Grants - SF424 Section 8
Individual Fellowship - SF424
Training Grant Workgroup

OCGA / EFM
Graduate Division
Departmental Representatives

Consulting
Corporate Financial Services – Payroll
General Accounting
Labor Relations
Master Training Calendar

- EPASS
  - Next Thursday 2/19
  - 10:00AM Kinross 210
  - [http://www.research.ucla.edu/ocga/training-calendar.html](http://www.research.ucla.edu/ocga/training-calendar.html)