



CASE

MANDEL SCHOOL OF APPLIED SOCIAL SCIENCES



FELLOWSHIPS

CASE WESTERN RESERVE UNIVERSITY

Definition of Fellowship/Assistantship

Fellowship

- A Traineeship.
- A degree candidate who receives a Fellowship from an endowment, private foundation, corporation, or federal agency for which service is not required.
- Generally an amount paid for the benefit of an individual to aid in the pursuit of study or research.
- No Service Required.
- Can have objectives or project as conditions of Fellowship.
- Taxes will not be withheld.

Assistantship

- A registered graduate student who is engaged in teaching or research and is compensated through stipend and/or tuition remission.

Source: Grants Accounting, Office of University Sponsored Project Administration, and School of Medicine Research Office in accordance with Federal Guidelines.

Tax Implications

IRS Tax Guidelines for a Student receiving a Stipend or Fellowship who is a degree candidate. Scholarship or Fellowship can be used to pay qualified educational expenses:

Tax-Free (qualified educational expenses):

- Tuition
- Fees
- Books
- Supplies
- Equipment

Taxable (expenses that do not qualify):

- Room
- Board
- Travel
- Other Expenses not required for Enrollment

Guidelines are different for International Students. Please consult with Administrative Services.

Source: IRS

Additional Pay for Full-Time Fellows

- Cannot be classified as both a Fellow and a Graduate Assistant (1200 class).
- Cannot be classified as both a Fellow and a Research Associate (1300 class).
- Cannot be employed as a regular, benefits eligible employee. (full or part time status on Case payroll).
- May be paid by on an hourly basis, not to surpass the maximum hours allowed for students. (1400 class - student, 1500 and 1600 class - staff).
- Payment must be through appropriate payroll mechanisms: *No Invoicing.*
- Students on Federal Grants may not receive *any* additional pay!
- Student may be on payroll and receive special Fellowship that is not a full-time award, i.e., foundation fellowship for books.

Source: University Controller's Office, Human Resources, and Office of Sponsored Project Administration.

Additional Pay for Full-Time Fellows

- The maximum amount that can be earned in the form of a fellowship is not to exceed the NIH guidelines.
- Hourly rates are to follow University established student employment rates.

Additional Pay for Full-Time Fellows

If you have two "jobs" at MSASS, the following precedence of positions apply:

Fellowship and Adjunct Teaching:

- The fellowship will take precedence.
- Taxes will not be withheld.
- The student will be responsible for properly filing taxes.

Fellowship and Regular Benefits Eligible Staff/Research Position

- The staff position will take precedence.
- Taxes will be withheld from the stipend.
- The student will be required to use the Staff tuition benefit.

This does not necessarily apply to positions outside of MSASS.
Please consult with Administrative Services.

Additional Pay for Full-Time Fellows

If you are interested in, or offered another position in MSASS or any other school or department on campus, please contact MSASS Administrative Services in Room 210 before committing to the position/job. Do not assume that the combination of positions that are offered to you are allowable! Confirm with Administrative Services first!

Primary Contacts:

Human Resources/Payroll Coordinator

Delores Mathews-Campbell

Research and Training Manager

Richard Cole

Assistant Dean Finance and Administration

Karen Powers