

# Guide to Graduate Student Appointments

*(Revised July 1, 2019)*

This document defines **Graduate Student** at the University of Pennsylvania and is a guide for business administrators on the current taxability of payments to the students. All individuals appointed in the job classes listed on this document must receive letters of appointment that define the length of the appointment, the level of funding, and the services expected. Please note this guidance refers only to Base Earnings and Period Activity Pay generated for Graduates students. Taxability/object code assignments for other payments such as one time payments for housing allowances or awards follow University guidelines. For additional guidance, refer to the [Graduate Student Stipend Structure in Workday](#) tip sheet.

## Graduate Student Appointments

The following appointments are limited to persons registered for full time study in the graduate or professional programs of the University of Pennsylvania. Service-related appointments are for one year or less; however, they may be renewed if the renewal is consistent with limits placed on the length of service for the rank. Service-related appointments do not on average require more than 20 hours of teaching or research services per week.

**Teaching Assistant** - A Teaching Assistant is a full-time graduate student enrolled in a degree program who teaches or guides students under the direction of a faculty member. The teaching assistant's **duties are not a requirement for the degree**.

The stipend is subject to Federal income tax, Pennsylvania personal income tax, and City of Philadelphia wage tax. In addition, as a full-time graduate student, a Teaching Assistant's stipend is exempt from FICA/Medicare tax.

The following information should be entered into Workday for Teaching Assistants:

<b>Job Profile</b>	<b>Job Profile Description</b>	<b>Object Code (assigned by Workday)</b>
217004	Teaching Assistant	5040
217002 (1)	Teaching Assistant – No Class	5049

**Teaching Fellow** - A Teaching Fellow is a full-time graduate student appointed to provide teaching or guidance of students directly related to the area in which his or her degree is to be conferred, and in which **equivalent teaching is required of all candidates as a condition for receiving such a degree**.

The stipend is subject to Federal income tax, City of Philadelphia wage tax, but not Pennsylvania personal income tax. In addition, as a "full-time" graduate student a Teaching Fellow's stipend is exempt from FICA/Medicare tax.

The following information should be entered into Workday for Teaching Fellows:

<b>Job Class</b>	<b>Job Profile Description</b>	<b>Object Code (assigned by Workday)</b>
217003	Teaching Fellow	5048

**Research Assistant** - A Research Assistant is a full-time graduate student engaged to aid the research of an investigator or a member of the faculty. The work, even if carried out in the home department, is not a requirement for the degree. A Research Assistant's stipend is subject to Federal income tax, Pennsylvania personal income tax, and City of Philadelphia wage tax. In addition, as a full-time graduate student a Research Assistant's stipend is exempt from FICA/Medicare tax.

The following information should be entered into Workday for Research Assistants:

<b>Job Class</b>	<b>Job Profile Description</b>	<b>Object Code (assigned by Workday)</b>
206060	Research Assistant A	5041
206061(1)	Research Assistant – No Class	5070

**Research Fellow** - A Research Fellow is a full-time graduate student appointed for research directly related to the area in which his or her degree is to be conferred and in which equivalent research is required of all candidates as a condition for receiving such a degree. The stipend is subject to Federal income tax, City of Philadelphia wage tax, but not Pennsylvania personal income tax. In addition, as a full-time graduate student a Research Fellow's stipend is exempt from FICA/Medicare tax.

The following information should be entered into Workday for Research Fellows:

<b>Job Class</b>	<b>Job Profile Description</b>	<b>Object Code (assigned by Workday)</b>
217303	Research Fellow	5044

**Educational Fellowship Recipient** - An Educational Fellow is a full-time graduate student enrolled in a degree program. An Educational Fellow receives a fellowship that is normally paid from University of Pennsylvania funds, such as a dean's account or the University Fellowship fund that requires no service of the student for the term of the appointment. Amounts paid to such students are to aid them in the pursuit of their studies, the primary purpose of which is to further the students' education and training. Since an Educational Fellow is not required to perform services, the University is not currently required to withhold Federal income tax, FICA/Medicare tax, Pennsylvania Personal income tax, or City of Philadelphia wage tax or report any payments on IRS Form W-2.(2)

The following information should be entered into Workday for Educational Fellowship Recipients:

<b>Job Class</b>	<b>Job Profile Description</b>	<b>Object Code (assigned by Workday)</b>
217401	Educational Fellowship	5046

**NOTE:** For weekly-paid student workers who also receive Educational Fellowship stipends, the Educational Fellowship stipend is entered as a **one-time payment** under the Educational Fellowship Predoctoral Stipend compensation plan.

**Pre-Doctoral Trainee** - A Pre-Doctoral Trainee is a full-time graduate student enrolled in a degree program, who participates in training programs directly related to his/her degree. A pre-doctoral trainee receives a fellowship that is paid from external grants but that requires no service of the student for the term of the appointment. The normal source of funding is a U.S. government training grant (i.e. an N.R.S.A. institutional or individual grant). A Pre-Doctoral Trainee does not perform services for the University, but may engage in research to further his or her personal and professional development. Since no services are required by the individual, the University is not currently obligated to withhold Federal income tax, FICA/Medicare tax, Pennsylvania personal income tax, or City of Philadelphia wage tax or report such payments on IRS Form W-2.

The following information should be entered into Workday for Pre-Doctoral Trainees:

<b>Job Class</b>	<b>Job Profile Description</b>	<b>Object Code (assigned by Workday)</b>
217801	Pre-doctoral Trainee	5046

**NOTE:** For weekly-paid student workers who also receive Pre-doctoral Trainee stipends, the Pre-doctoral Trainee stipend is entered as a **one-time payment** under the Educational Fellowship Pre-doctoral Stipend compensation plan

**Footnotes:**

(1) For summer teaching/research assistant appointments only! (For students that are not enrolled in summer courses). This job class will be subject to FICA/Medicare tax and a part-time EB rate will be charged.

(2) Although no reporting or withholding is required for U.S. students, the students must report and pay federal income tax on any payments in excess of tuition, fees, books, and certain other expenses. Further, there are special rules for international students. All Educational Fellowship and Pre-doctoral trainee grants to international students must be reported on IRS Form 1042-S. If the student is not from a tax treaty country, then federal income tax must be withheld from the stipend allowance at 14%. Those students from tax treaty countries that have a provision for scholarships and fellowships may claim exemption from withholding by [applying for a tax treaty](#).