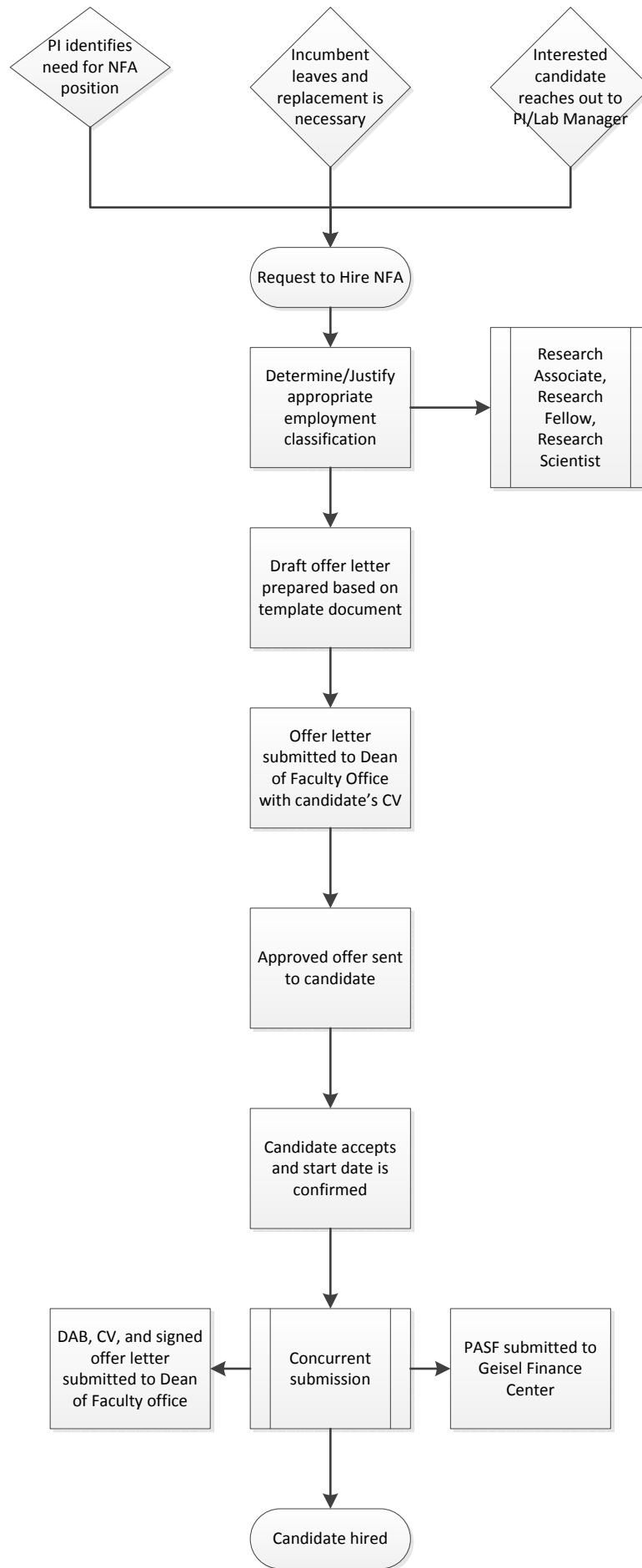


# Process for Hiring Non-Faculty Academic Personnel



# Non-Faculty Academics

| 7/1/16            | Fellow                                       | Research Associate A                           | Research Associate B                           | Research Associate C                           | Research Scientist                             |
|-------------------|--|--|--|--|--|
| Purpose           | Recipient Research Training                  | Training                                       | Training/<br>Provide Services                  | Training/<br>Provide Services                  | Provide Services                               |
| Funding           | Training Grants (NRSA,T32)                   | Non-training grants or other qualified support | Non-training grants or other qualified support | Non-training grants or other qualified support | Non-training grants or other qualified support |
| Employment Status | Non-Employee*                                | Employee                                       | Employee                                       | Employee                                       | Employee                                       |
| FICA Status       | Earnings are                                 | Earnings are                                   | Earnings are                                   | Earnings are                                   | Earnings are                                   |
|                   | FICA Exempt                                  | FICA Eligible                                  | FICA Eligible                                  | FICA Eligible                                  | FICA Eligible                                  |
| Length of Service | Generally up to 3 years or duration of award | Temporary, <9 months                           | > 9 months and <3 years                        | >3 years expected < 6 years                    | Expected > 3 years                             |
| Benefits Category | Post-Tax benefits (Standard Prgm)            | Temporary – not benefits eligible              | Pre-Tax Benefits (Standard Prgm)               | Pre-Tax Benefits                               | Pre-Tax Benefits                               |
|                   |  |  |  | (Dartflex Prgm)                                | (Dartflex Prgm)                                |
| Fringe Rate       | 0%   | Statutory                                      | No Pension                                     | Full Fringe                                    | Full Fringe                                    |
|                   |  | (currently 9%)                                 | (currently 23.5%)                              | (currently 30%)                                | (currently 30%)                                |

\*The Internal Revenue Service does not consider Fellows to be employees since their presence at an institution is to obtain training rather than to provide services. As such, wages are subject to Federal Income Tax (FIT), but not FICA. For payroll convenience wages are reported on their W-2 forms. While we internally define Research Associates as individuals here for a limited period of time to acquire training, they also provide services and so are classified as employees.