

THE GEORGE WASHINGTON UNIVERSITY'S INSTITUTE FOR BIOMEDICAL SCIENCES

Procedure for Second to Third Year Transition

When a student enters the lab of the research mentor, the role of the IBS becomes one of facilitation rather than financial support. The mentor and student must sign agreements of intention, and the mentor must provide evidence of ability to financially support the student through the remaining period of training.

It is VERY IMPORTANT that the student realize that the IBS pays stipends in advance of the period of coverage, while as an "employee," payment is made AFTER the work period. This means that for the period of transition from IBS to mentor's lab, there will be an extended period (about 60 days) between paychecks!! Your last IBS paycheck will be for June and you will receive it at the beginning of June, but you will not receive your next check (from your mentor) until the end of July.

The advisor receives notice of the recommended level of salary support (see below for current levels). Usually if the student is to be supported by a grant to the advisor on the GW campus, the student's position is that of *research assistant*. As an employee, the student is in a "benefited position." A "benefited status" takes precedence over student status.

Whereas tuition cannot be charged to NIH grants, as an employee of GW, the student receives an employee benefit of 96% of the cost of tuition. For US citizens, the number of credits one can take as a Ph.D. student is unlimited in number but can be used for eight semesters only. For international students, there is usually a stipulation that the student cannot work officially more than 50% of the time, and ***employee status prevails over student status***. Those students will receive a tuition benefit of 3 credits per semester and one in each summer session. If the research mentor wishes to cover the 4% of tuition not covered by employee benefits, it must be done by adjusting the student's salary by the appropriate amount. The current tuition rate is about \$1118/credit hour, so about \$45/credit hour is NOT covered by tuition benefits. The IBS is **not** responsible for the remaining amount. Please note that tuition is a **taxable** benefit; you may contact the University's Tax Department if you need advice or information about taxes. Lastly, when you register for classes you may need to fill out special forms required by Human Resources Department. Please visit the HRD webpage to find out more information about your benefits and forms.

Students who have completed the second year on an IBS stipend should have already taken 48 credits. That leaves 24 credits to be taken for the remainder of their Ph.D. training. Clearly, the student will want to space the required credits out over the time of training, so usually takes about 3 credits per semester. The student should plan with his/her program advisor for the number of credits to be taken each semester, based upon progress toward the degree.

When the student becomes a "benefited employee," he/she will no longer receive free admission to the Wellness Center, which he/she will have received as an IBS "student" on a stipend. If the mentor wishes to cover this expense, it amounts to about \$25/month and must be done by adjusting the student's salary. "Benefited status" implies that taxes and FICA are withheld. Neither the university nor the IBS gives tax advice, but as an employee taxes will be withheld from students' paychecks and their tuition is considered a taxable item. It is up to the student to choose the withholding level by filling out a W4 form with HR. If a student feels that tax withholding is not appropriate, there is an option of "exempt" on the W4 which should be marked. If the student does not fill out the form the university is required to enter a zero, meaning the highest amount will be withheld, and will automatically enter in "DC" as the place of residence, which has the highest withholding rate.

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The level of benefits depends upon whether the student is employed on a full time (most US citizens) or part time (most international students) basis. Whereas a full-time employee receives full health insurance benefit options, a part-time employee may have to contribute a larger amount to his/her insurance plan. Mentors should be mindful of this in setting a salary level so that all students receive comparable coverage.

The HR website is available and very well-organized. Please find benefits info at:
<http://www.gwu.edu/~hrs/benefits/handbook.pdf>.

Students who elect to do dissertation research at Children's or at TIGR are supported either directly by those institutions, or through an arrangement between their institution and the IBS. Each institution provides support to a stipend pool, and 24 tuition credits per year are contributed by GSAF for every stipend contributed by that institution. The students covered in this manner are determined by the sponsoring institution.

Please remember that **the IBS does not have a budget for tuition in the upper years of the student's training**. It is therefore critical that the students, mentors and academic advisors work closely together to ensure coverage for the student. This requires academic as well as financial planning.

Levels of support

Entering students in Academic year 2009-2010 receive a stipend of \$25,000/yr. Beginning in their second year, based on appropriate academic performance, they receive an increase such that their per annum rate increases to about \$26,000. However, the IBS pays for only 10 months of the second year. As stated above, the last paycheck from the IBS is for June, paid in advance. The mentor should arrange for the student to be paid for the month of July. We recommend that the student be compensated at the level of at least \$27,000 per year. Since the student will also no longer be reimbursed for health insurance by the IBS, or be granted Wellness Center membership as a benefit of student stipended status, and tuition benefits will change depending upon how the student is now supported, all these factors should be accounted for in the level of compensation the student is given. In many cases, taxes will now be withheld from the student's check. While the IBS does not give tax advice, we would like everyone to be aware that taxes are not withheld from stipend checks and are withheld from employee checks.

** Note: Please do not forget to keep your contact information current with the IBS Office. In addition, it is IBS policy that all general correspondence and announcements sent from our office will be sent to your gwu.edu email address. It is your responsibility to keep your gwu.edu email account current.*