

## Terms of Employment

**Hours:** Full-time (40 hours per week)

**Benefits:** health insurance (medical/dental/vision)  
sick leave (12 days/yr.)  
paid leave (20 days/yr.)

**Stipends:** The Osher Center for Integrative Medicine is required to compensate post-doctoral participants in the T.R.I.M. program according to the stipend levels approved by the NIH. Years of relevant experience must be calculated "post-doctorate". The information below can also be found at this web page:

<http://grants.nih.gov/grants/guide/notice-files/NOT-OD-09-075.html>

Ruth L. Kirschstein National Research Service Award (NRSA) Stipend and Other Budgetary Levels Effective for Fiscal Year 2009

### Postdoctoral

Years of Experience:

0	\$37,368
1	\$39,360
2	\$42,204
3	\$43,860
4	\$45,504
5	\$47,460
6	\$49,344
7 or more	\$51,552

No individual trainee may receive more than 5 years of aggregate NRSA support at the predoctoral level or **3 years of support at the postdoctoral level**, including any combination of support from institutional training and individual fellowship awards. Any exception to the maximum period of support requires a waiver from the NIH awarding office based on a review of the written justification from the individual trainee, and endorsed by the Program Director and the sponsoring grantee institution. Trainees seeking additional support are strongly advised to consult with the NIH awarding office.

**Taxability of Stipends:** Internal Revenue Code Section 117 applies to the tax treatment of all scholarships and fellowships. The Tax Reform Act of 1986, Public Law 99-154, impacts on the tax liability of all individuals supported under the NRSA program. Under that section, non-degree candidates are now required to report as gross income all stipends and any

monies paid on their behalf for course tuition and fees required for attendance. Degree candidates may exclude from gross income (for tax purposes) any amount used for tuition and related expenses such as fees, books, supplies, and equipment required for courses of instruction at a qualified educational organization.

The IRS and Treasury Department released regulations in January 2005 (Revenue Procedure 2005-11) clarifying the student exception to the FICA (Social Security and Medicare) taxes for students employed by a school, college, or university where the student is pursuing a course of study. Our understanding is that these final regulations do not apply to or impact Kirschstein-NRSA programs or awards. An NRSA stipend is provided by the NIH as a subsistence allowance for Kirschstein-NRSA fellows and trainees to help defray living expenses during the research training experience. NRSA recipients are not considered employees of the Federal government or the grantee institution for purposes of the award. We must note that NIH takes no position on the status of a particular taxpayer, nor does it have the authority to dispense tax advice. The interpretation and implementation of the tax laws are the domain of the IRS.

Individuals should consult their local IRS office about the applicability of the tax laws to their situation and for information on their tax obligations.

**Educational Requirements:** Postdoctoral trainees must have received, as of the beginning date of the NRSA appointment, a Ph.D., M.D., D.D.S., or comparable doctoral degree from an accredited domestic or foreign institution. Eligible doctoral degrees include, but are not limited to, the following: D.M.D., D.C., D.O., D.V.M., O.D., D.P.M., Sc.D., Eng.D., Dr. P.H., D.N.Sc., Pharm.D., N.D. (Doctor of Naturopathy), D.S.W., Psy.D, as well as a doctoral degree in nursing research or practice. *Documentation by an authorized official of the degree-granting institution certifying all degree requirements have been met prior to the beginning date of the training appointment is required.*

**Trainee Citizenship:** At the time of appointment to the training program, individuals selected for research training supported by NRSA institutional training grants must be citizens or non-citizen nationals of the United States, or must have been lawfully admitted to the United States for permanent residence, i.e., in possession of a currently valid Alien Registration Receipt Card I-551, or some other legal verification of legal admission as a permanent resident. Non-citizen nationals are generally persons born in outlying possessions of the United States (e.g., American Samoa and Swains Island). Individuals on temporary or student visas are not eligible for Kirschstein-NRSA support. In addition, trainees must be able to commit full-time effort in the program at the time of appointment.

**Service Payback:** As specified in the NIH Revitalization Act of 1993, Kirschstein-NRSA recipients incur a service payback obligation for the first 12 months of postdoctoral support. Additionally, the Act specifies that the second year of postdoctoral Kirschstein-NRSA training support will serve to pay back a postdoctoral service payback obligation.

Service payback obligations can also be paid back after termination of Kirschstein-NRSA support by conducting health-related research or teaching averaging at least 20 hours per week of a full work year. Payback service may be conducted in an academic, governmental, commercial, or nonacademic environment, in the United States or in a foreign country. Examples of acceptable payback service include research associateships/assistantships, postdoctoral research fellowships, and college or high school science teaching positions. Examples of unacceptable payback service include clinical practice and administrative responsibilities not directly related to scientific research. Recipients with service obligations must begin to provide acceptable payback service on a continuous basis within two years of termination of Kirschstein-NRSA support. The period for undertaking payback service may be delayed for such reasons as temporary disability, completion of residency requirements, or completion of the requirements for a graduate degree. Requests for an extension must be made in writing to the NIH specifying the need for additional time and the length of the required extension.

For individuals who fail to fulfill their obligation through service, the United States is entitled to recover the total amount of Kirschstein-NRSA funds paid to the individual for the obligated period plus interest at a rate determined by the Secretary of the Treasury. Financial payback must be completed within three years beginning on the date the United States becomes entitled to recover such amount. Under certain conditions, the Secretary, DHHS (or those delegated this authority), may extend the period for starting service or repayment, permit breaks in service, or in rare cases in which service or financial repayment would constitute an extreme hardship, may waive or suspend the payback obligation of an individual. Detailed information on the accrual and repayment of the Kirschstein-NRSA service payback obligation and waivers is available at:

[http://grants1.nih.gov/grants/policy/nihgps\\_2003/NIHGPs\\_Part11.htm](http://grants1.nih.gov/grants/policy/nihgps_2003/NIHGPs_Part11.htm)

Officials at the grantee institution have the responsibility of explaining the terms of the payback requirements to all prospective trainees before appointment to the training grant. Additionally, all trainees recruited into the training program must be provided with information related to the career options that might be available when they complete the program. The suitability of such career options as methods to satisfy the NRSA service payback obligation must be discussed.

**Trainee Appointments:** All trainees are required to pursue their research training full time, normally defined as 40 hours per week, or as specified by the sponsoring institution in accordance with its own policies. Appointments are normally made in 12-month increments, and no trainee may be appointed for less than 9 months during the initial period of appointment, except with prior approval of the NIH awarding unit, or when trainees are appointed to approved, short-term training positions.

**Recruitment to Enhance Diversity:** In accordance with NIH goals, the Osher Center for Integrative Medicine seeks to diversify student and faculty populations and thus to increase the participation of individuals currently underrepresented in the biomedical, clinical, behavioral, and social sciences such as: individuals from underrepresented racial and ethnic groups, individuals with disabilities, and individuals from socially, culturally, economically, or educationally disadvantaged backgrounds that have inhibited their ability to pursue a career in health-related research. Applicants will be asked to voluntarily provide information regarding their biographical circumstances that might be relevant to these recruitment goals. For more detailed information describing these underrepresented populations, please visit this NIH web page: <http://grants1.nih.gov/grants/guide/pa-files/PA-06-468.html#SectionVIII> and view the section pertinent to recruitment.

**Evaluation and Tracking:** Trainees will be asked to remain “in touch” with program coordinators and the NIH for a 10-year period following completion of the program to aid in determining the success or failure of the program. The program will be deemed successful (by the NIH) based on numbers of people who remain in a research-related profession, especially those actively conducting research in complementary, alternative, and integrative medicine.

**Address Changes:** Recipients of Kirschstein-NRSA support are responsible for informing the NIH of changes in status or address.