



# OCGA Training

Stipend vs. Salary  
February 12, 2015

# Stipends vs Salary

## FACTS

- Stipends Paid **PRIOR** to period of performance
- Salary Paid After period of performance
  - ex: February Stipend paid – 1/24/15
- No employee / employer relationship
- Processed by Grad Division via GoGrad, Form 10
- “78” account
- Taxes not withheld in Stipend Payments
- Retro Stipend Payments may not be processed by Grad Division

# How Would I Know?

## PA/RFA (proposal prep)

### Award Budget

Award budgets are composed of **stipends**, tuition and fees, and institutional allowance, as described below.

### Other Award Budget Information

#### Stipends

Kirschstein-NRSA awards provide stipends as a subsistence allowance to help defray living expenses during the research and clinical training (when applicable) experiences.

The most recent **stipend levels** are described on the [Kirschstein-NRSA webpage](#). NIH will adjust awards on the anniversary date of the award to ensure consistency with the stipend level in effect at that time.

Visit [NIH Grants Policy Statement: Ruth L. Kirschstein National Research Service Awards](#) for more information.

### 5. Funding Restrictions

All NIH awards are subject to the terms and conditions, cost principles, and other considerations described in the [NIH Grants Policy Statement](#). The [National Research Service Award \(NRSA\) policies](#) apply to this program. A Kirschstein-NRSA fellowship may not be held concurrently with another federally sponsored fellowship or similar Federal award that provides a **stipend** or otherwise duplicates provisions of this award.

# How Would I Know?

## Proposal (Cayuse)

**PHS 398 TRAINING BUDGET, Summary**

Organizational DUNS:  Budget Type:  Project  Subaward/Consortium  
 Organization Name:

Summary [Period 1](#) [Period 2](#) [Period 3](#) [Period 4](#) [Period 5](#) [Cumulative](#) [Sponsor Rates](#)

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**Budget Periods**

	Start Date	End Date	Total Stipends + Tuition/Fees Requested (\$)	Total Other Direct Costs Requested (\$)	Total Direct Costs Requested (\$)	Total Indirect Costs Requested (\$)	Total Direct and Indirect Costs Requested (\$)
<a href="#">Period 1</a>	07/01/2014	06/30/2015	304,398	59,100	363,498	29,080	392,578

## Notice of Award (post award)

**SECTION I – AWARD DATA – 5F32**

<b>Award Calculation (U.S. Dollars)</b>	
Institutional Allowance	\$7,850
Stipends	\$47,820

Budget	Year 3
Institutional Allowance	\$7,850
Stipends	\$47,820
TOTAL FEDERAL DC	\$55,670
TOTAL FEDERAL F&A	
TOTAL COST	\$55,670

# NIH / NRSA

- NIH / NRSA Kirschstein Awards mandate Stipend payments
- Must follow appropriate [NRSA Stipend Levels](#) (NIH GPS 11.2.9.3)
- Fellowship awards or Training Grants appointments maybe voided if proper mechanism for payment is not utilized.



Regularly reconcile acct. If using QDB, run “Training Grant – Trainee Expense Worksheet”. For FS, regularly query your “78” acct.

# Stipends

## **NIH REFERENCES**

[NIH Grants Policy Statement - section 11](#)

[Training Grants - SF424 Section 8](#)

[Individual Fellowship - SF424](#)

# Training Grant Workgroup

OCGA / EFM

Graduate Division

Departmental Representatives

Consulting

Corporate Financial Services – Payroll

General Accounting

Labor Relations

# Master Training Calendar

- EPASS
  - Next Thursday 2/19
  - 10:00AM Kinross 210
  - <http://www.research.ucla.edu/ocga/training-calendar.html>