

University of Pittsburgh Postdoctoral Classifications

For benefits associated with each classification, see the University of Pittsburgh Summary of Postdoctoral Benefits

Postdoctoral Associates	Postdoctoral Scholars
<p>Postdoctoral Associates are University employees; receive a Form W-2; are subject to payroll withholdings for federal, state and local income taxes; are subject to payroll withholdings for FICA (Social Security) and Medicare; are expected to pay (on a pre-tax basis) for a portion of the cost of medical, dental, and vision benefits; and are eligible to participate in the flexible spending plans and the pre-tax parking program. Postdoctoral Associates may participate in the 403(b) Retirement Plan but are not eligible for matching contributions. K99/R00 award recipients and postdoctoral trainees paid through R01 grants or with departmental funds fall into this category.</p>	<p>Some funding agencies limit or do not permit the collection of a fringe benefit rate or prohibit trainees from having an employment relationship with the University. A stipend or training allowance is provided. Postdoctoral Scholars are not University employees; do not receive a Form W-2; are not subject to FICA/Medicare taxes or the PA income tax; and are not eligible for the 403(b) Retirement Plan, the flexible spending plans, or the pre-tax parking program. Postdoctoral Scholars should report the amount of stipends and taxable benefits that they receive on Form 1040 (as "other income") and may need to make quarterly estimated payments to the IRS and local municipalities in order to avoid penalties. Recipients of NIH T32 or F32 awards and some foundation awards fall into this category.</p>

See Guidelines for Postdoctoral Associates and Postdoctoral Scholars at: <http://www.provost.pitt.edu/documents/postdocguidelines.pdf>

Postdoctoral Earnings

The following is a sample comparison of the monthly statements of earnings for a Postdoctoral Associate and a Postdoctoral Scholar. The comparison assumes that their annual earnings are \$37,740, they have both selected the individual Panther Basic Medical/Dental/Vision Plan and they live in the City of Pittsburgh. In this illustration, the total taxable earnings of the Postdoctoral Associate are identical to the net earnings of the Postdoctoral Scholar. After accounting for the Postdoctoral Scholar's responsibility to pay his or her own federal and local income tax, the Postdoctoral Scholar will net slightly more income monthly than the Postdoctoral Associate because of not being subject to FICA/Medicare or state taxes.

Sample Comparison of Monthly Statement of Earnings¹

	Postdoctoral Associate	Postdoctoral Scholar
Gross Earnings	\$3145.00	\$3145.00
Taxable Fringe Benefits Billed to Department (TFBBD)	0	\$377.72
Benefit Credit	\$50.00	\$50.00 included in TFBBD not applied if benefits waived
Pre-Tax Deductions for Benefit Contribution	\$72.91	0
Total Taxable Earnings	\$3122.09	\$3522.72
Federal, State, and Local Taxes FICA/Medicare	\$802.40	0
After Tax Deductions for Benefit Contribution	0	\$22.91 \$50 Benefit Credit Applied
Net Earnings	\$2319.69	\$3122.09
Income Tax Liability	Federal, state and local	Federal and Local
Income Tax Withholding	Yes	No—estimated liability to be \$623.62 per month

¹ Disclosure: This sample pay statement is merely an illustration for general informational purposes and is not a guarantee that your situation will be handled in an identical manner under applicable policies, practices and regulations. The references to taxes in this document are not intended to be used, and cannot be used, by you for the purpose of: avoiding any penalty that may be imposed by the Internal Revenue Service or promoting, marketing or recommending to another party any transaction or matter addressed herein. If you would like tax advice, please consult your personal tax professional.

University of Pittsburgh Summary of Postdoctoral Benefits

	Postdoctoral Associate	Postdoctoral Scholar	Contact	Phone Number
Health and Welfare				
Benefits Orientation	Weekly	Contact OACD 412-648-8486	HR - Benefits	412-624-8160
Medical Insurance	Pre-Tax Cost Share	After-Tax Cost Share	HR - Benefits	412-624-8160
Vision Insurance	Pre-Tax	After-Tax	HR - Benefits	412-624-8160
Dental Insurance	Pre-Tax	After-Tax	HR - Benefits	412-624-8160
Accidental Death Insurance	Eligible - No Cost	Eligible - No Cost	HR - Benefits	412-624-8160
Basic Life Insurance	Eligible - No Cost	Eligible - No Cost	HR - Benefits	412-624-8160
Optional Life Insurance	Eligible	Eligible	HR - Benefits	412-624-8160
COBRA	Eligible	Not Eligible	HR - Benefits	412-624-8160
Benefit Credit	University contribution includes \$50 monthly benefit credit (eligible for taxable added income if medical waived)	University contribution includes \$50 monthly benefit credit (not eligible for taxable added income if medical waived)	HR - Benefits	412-624-8160
Flexible Spending Accounts				
Health Care Account	Pre-Tax	Not Eligible	HR - Benefits	412-624-8160
Dependent Day Care Account	Pre-Tax	Not Eligible	HR - Benefits	412-624-8160
Qualified Commuter Expense	Pre-Tax	Not Eligible	HR - Benefits	412-624-8160
Parking Reimbursement				
Mass Transit Reimbursement				
Retirement				
403(b) Plan	Pre-Tax	Not Eligible	HR - Benefits	412-624-8160
Matching Contributions	Not Eligible	Not Eligible	HR - Benefits	412-624-8160
Time Off, Leave, and Disability				
Compensated Days	20 days	20 days	HR - Benefits	412-624-8160
Nonpaid Family Medical Leave	12-Week Eligibility	12-Week Eligibility	HR - Benefits	412-624-8160
PA Worker's Compensation	Eligible	Not Eligible	Office of Risk Management, Insurance, and Worker's Compensation	412-624-6670
Short Term Disability	Not Eligible	Not Eligible	HR - Benefits	412-624-8160
Long Term Disability	Not Eligible	Not Eligible	HR - Benefits	412-624-8160
Support Programs				
Educational Benefits	Eligible	Eligible	Faculty Records	412-624-4232
LifeSolutions/FSAP	Eligible	Eligible	LifeSolutions	1-866-647-3432
Campus Services				
ID Card	Eligible	Eligible	Panther Central	412-648-1100
ID Card/Ridership Privileges	Eligible	Eligible	Panther Central	412-648-1100
Parking Permits	Pre-Tax	Contact OACD 412-648-8486	Parking Services	412-624-4034
University Club Membership	Eligible	Contact OACD 412-648-8486	University Club	412-648-8213
Recreational Facilities	Excludes Student Facilities	Excludes Student Facilities	Intramural & Recreation	412-648-8210

Disclosure: This summary is intended as an overview and is up to date at the time of publication. In the event of errors or omissions, this document does not supersede information published by the offices referenced as contacts.

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Office of Academic Career Development, Health Sciences
University of Pittsburgh Office of Human Resources Benefits Office