

University of Pittsburgh Summary of Postdoctoral Benefits

	Postdoctoral Associate	Postdoctoral Scholar	Contact	Phone Number
Health and Wellness				
Benefits Orientation	Online	Online	Postdoc Associate: Benefits Orientation Postdoc Scholars: Benefits Orientation	
Insurance				
Medical Insurance	Pre-Tax Cost Share	After-Tax Cost Share	Benefits Eligibility HR Contact Form	
Dental Insurance	Pre-Tax	After-Tax		
Vision Insurance	Pre-Tax	After-Tax		
Basic Life/Accidental Death and Dismemberment Insurance	Eligible - No Cost	Eligible - No Cost		
Optional Life/Accidental Death and Dismemberment Insurance	Eligible	Eligible		
COBRA	Eligible	Eligible		
Flexible Spending Accounts				
Health Care	Pre-Tax	Not Eligible	Benefits Eligibility HR Contact Form	
Dependent Care	Pre-Tax	Not Eligible		
Qualified Commuter Expense	Pre-Tax	Not Eligible		
Parking Reimbursement				
Mass Transit Reimbursement				
Retirement				
403(b) Plan	Pre-Tax or Roth After Tax	Not Eligible	Benefits Eligibility HR Contact Form	
Matching Contributions	Not Eligible	Not Eligible		
457(b) Plan (Full-Time Status Only)	Pre-Tax	Not Eligible		
Individual Retirement Account (IRA)	Eligible	Eligible	TIAA	800-682-9139
Time Off, Leave, and Disability				
Compensated Days (Includes vacation and sick)	20 days	20 days	Postdoc Time-Off and Leave Policies	
University Holidays & Recess	Eligible	Eligible		
Paid Parental Leave	6 weeks for birth parent by natural delivery 8 weeks for birth parent by caesarian section 4 weeks for non-birth parent	6 weeks for birth parent by natural delivery 8 weeks for birth parent by caesarian section 4 weeks for non-birth parent		
Nonpaid Family Medical Leave	12-Week Eligibility	12-Week Eligibility	Metlife	888-777-7418
PA Workers' Compensation	Eligible	Not Eligible	Report Work-Related Injury	
Support Programs				
Education Benefits	Eligible	Eligible	Education Benefits	
Faculty and Staff Assistance Program	Eligible	Eligible	Life Solutions	
Campus Services				
ID Card/Bus Ridership Privileges	Eligible	Eligible	Panther Central	
Parking Permits	Pre-Tax	Contact oaacd@pitt.edu	Parking Services	
Recreational Facilities	Excludes Student Facilities	Excludes Student Facilities	Intramural & Recreation	
University Business Cards	Eligible	Eligible	Printing Services	
University Child Development Center	Eligible	Not Eligible	University Child Development Center	
University Club Membership	Eligible	Contact oaacd@pitt.edu	University Club	

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 references as contacts.

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

University of Pittsburgh Postdoctoral Classifications

For benefits associated with each classification, see Page 1: 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 TIAA 403(b) Retirement Plan or Roth After Tax and 457(b) 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; and are not eligible for the 403(b) Retirement Plan, the flexible spending plans, or the pre-tax parking program. They are eligible to open an Individual Retirement Account (IRA) through TIAA. 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, state, 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](#)

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 \$47,476, 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 their own federal, state, 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.

Sample Comparison of Monthly Statement of Earnings¹

	Postdoctoral Associate	Postdoctoral Scholar
Gross Earnings	\$3956.33	\$3956.33
Taxable Fringe Benefits Billed to Department (TFBBD)	0	\$467.54
Pre-Tax Deductions for Benefit Contribution	\$148.52	0
Total Taxable Earnings	\$3857.82	\$4423.87
Federal, State, and Local Taxes FICA/Medicare	\$689.13	0
After Tax Deductions for Benefit Contribution	0	\$101.28
Net Earnings	\$3168.69	\$3855.05
Income Tax Liability	Federal, state, and local	Federal, state, and Local
Income Tax Withholding	Yes	No—estimated liability to be \$689.13 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.