# University of Pittsburgh Summary of Postdoctoral Benefits

<table>
<thead>
<tr>
<th>Health and Wellness</th>
<th>Postdoctoral Associate</th>
<th>Postdoctoral Scholar</th>
<th>Contact</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benefits Orientation</td>
<td>Online</td>
<td>Online</td>
<td>Postdoc Associate: <a href="#">Benefits Orientation</a></td>
<td></td>
</tr>
<tr>
<td>Health and Wellness</td>
<td></td>
<td></td>
<td>Postdoc Scholars: <a href="#">Benefits Orientation</a></td>
<td></td>
</tr>
<tr>
<td>Health Care</td>
<td>Pre-Tax</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Dependent Care</td>
<td>Pre-Tax</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Qualified Commuter Expense</td>
<td>Pre-Tax</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Parking Reimbursement</td>
<td>Pre-Tax</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Mass Transit Reimbursement</td>
<td></td>
<td></td>
<td>Benefits Eligibility</td>
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</tr>
<tr>
<td>Retirement</td>
<td>Pre-Tax or Roth After Tax</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>403(b) Plan</td>
<td>Pre-Tax</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Matching Contributions</td>
<td>Not Eligible</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>457(b) Plan (Full-Time Status Only)</td>
<td>Pre-Tax</td>
<td>Not Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Individual Retirement Account (IRA)</td>
<td>Eligible</td>
<td>Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>COBRA</td>
<td>Eligible</td>
<td>Eligible</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Time Off, Leave, and Disability</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compensated Days (Includes vacation and sick)</td>
<td>20 days</td>
<td>20 days</td>
<td></td>
<td></td>
</tr>
<tr>
<td>University Holidays &amp; Recess</td>
<td>Eligible</td>
<td>Eligible</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid Parental Leave</td>
<td>6 weeks for birth parent by natural delivery 8 weeks for birth parent by caesarian section 4 weeks for non-birth parent</td>
<td>6 weeks for birth parent by natural delivery 8 weeks for birth parent by caesarian section 4 weeks for non-birth parent</td>
<td>Benefits Eligibility</td>
<td></td>
</tr>
<tr>
<td>Nonpaid Family Medical Leave</td>
<td>12-Week Eligibility</td>
<td>12-Week Eligibility</td>
<td>Metlife 888-777-7418</td>
<td></td>
</tr>
<tr>
<td>PA Workers’ Compensation</td>
<td>Eligible</td>
<td>Not Eligible</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support Programs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Education Benefits</td>
<td>Eligible</td>
<td>Eligible</td>
<td>Education Benefits</td>
<td></td>
</tr>
<tr>
<td>Faculty and Staff Assistance Program</td>
<td>Eligible</td>
<td>Eligible</td>
<td>Life Solutions</td>
<td></td>
</tr>
<tr>
<td>Campus Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ID Card/Bus Ridership Privileges</td>
<td>Eligible</td>
<td>Eligible</td>
<td>Panther Central</td>
<td></td>
</tr>
<tr>
<td>Parking Permits</td>
<td>Pre-Tax</td>
<td>Contact <a href="mailto:oacd@pitt.edu">oacd@pitt.edu</a></td>
<td>Parking Services</td>
<td></td>
</tr>
<tr>
<td>Recreational Facilities</td>
<td>Excludes Student Facilities</td>
<td>Excludes Student Facilities</td>
<td>Intramural &amp; Recreation</td>
<td></td>
</tr>
<tr>
<td>University Business Cards</td>
<td>Eligible</td>
<td>Eligible</td>
<td>Printing Services</td>
<td></td>
</tr>
<tr>
<td>University Child Development Center</td>
<td>Eligible</td>
<td>Not Eligible</td>
<td>University Child Development Center</td>
<td></td>
</tr>
<tr>
<td>University Club Membership</td>
<td>Eligible</td>
<td>Contact <a href="mailto:oacd@pitt.edu">oacd@pitt.edu</a></td>
<td>University Club</td>
<td></td>
</tr>
</tbody>
</table>

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.
University of Pittsburgh Postdoctoral Classifications

For benefits associated with each classification, see Page 1: University of Pittsburgh Summary of Postdoctoral Benefits

<table>
<thead>
<tr>
<th>Postdoctoral Associates</th>
<th>Postdoctoral Scholars</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td>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.</td>
</tr>
</tbody>
</table>

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 Earnings

<table>
<thead>
<tr>
<th></th>
<th>Postdoctoral Associate</th>
<th>Postdoctoral Scholar</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Earnings</td>
<td>$3956.33</td>
<td>$3956.33</td>
</tr>
<tr>
<td>Taxable Fringe Benefits Billed to Department (TFBBBD)</td>
<td>0</td>
<td>$467.54</td>
</tr>
<tr>
<td>Pre-Tax Deductions for Benefit Contribution</td>
<td>$148.52</td>
<td>0</td>
</tr>
<tr>
<td>Total Taxable Earnings</td>
<td>$3857.82</td>
<td>$4423.87</td>
</tr>
<tr>
<td>Federal, State, and Local Taxes</td>
<td>$689.13</td>
<td>0</td>
</tr>
<tr>
<td>After Tax Deductions for Benefit Contribution</td>
<td>0</td>
<td>$101.28</td>
</tr>
<tr>
<td>Net Earnings</td>
<td>$3168.69</td>
<td>$3855.05</td>
</tr>
<tr>
<td>Income Tax Liability</td>
<td>Federal, state, and local</td>
<td>Federal, state, and Local</td>
</tr>
<tr>
<td>Income Tax Withholding</td>
<td>Yes</td>
<td>No—estimated liability to be $689.13 per month</td>
</tr>
</tbody>
</table>

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.

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Office of Academic Career Development
University of Pittsburgh Health Sciences