



SKI Postdoctoral Researcher Appointment Policies and Guidelines

I. Definitions

Research Fellows are individuals who have received a doctoral degree (or equivalent) and are engaged in a temporary and defined period of mentored advanced training to enhance the professional skills and research independence needed to pursue their chosen career path. Individuals in this category are supported by extramural fellowships, institutional training grants, or **fully** by institutional and/or philanthropic funds, which provide stipends for postdoctoral training.

Research Scholars are individuals who have received a doctoral degree (or equivalent) and are engaged in a temporary and defined period of mentored advanced training to enhance the professional skills and research independence needed to pursue their chosen career path. Individuals in this category receive training while engaged in research projects funded in full or in part by grants, contracts, or career development awards.

Research Associates are senior postdoctoral researchers who have received a doctoral degree (or equivalent) and are engaged in research, as part of a laboratory group, until they leave the laboratory to pursue their chosen career path. Individuals in this category are funded in full or in part by grants, contracts, institutional or philanthropic support.

II. Appointment Employment Status

Research Fellow - An appointment with the title Research Fellow shall be made when the postdoctoral researcher is **fully** funded by institutional and/or philanthropic support or has been awarded an extramural fellowship or appointment to an institutional training grant which provides a stipend for postdoctoral training. Research Fellows will be classified as trainees by payroll and will receive a stipend. Therefore, Research Fellows will not be employees. External fellowship stipends awarded to Research Fellows may be supplemented with institutional or philanthropic funding; this supplementation will not affect their status as a trainee.

Research Fellow-no stipend- An appointment as a Research Fellow – no stipend shall be made when the postdoctoral researcher is fully funded by an extramural agency, the stipend is at or above the recommended level (see below), and it is paid directly to the Fellow rather than through SKI.

Research Scholar – An appointment with the title Research Scholar shall be made when (1) the extramural funding agency requires the appointee to be an employee of the institution (e.g. research grant, career development award, K series). Research Scholars will be classified as employees by payroll and will receive a salary. The salary may be supplemented by institutional or philanthropic support.

Research Associate – An appointment with the title of Research Associate will be made when a Research Fellow or a Research Scholar **exceeds** five years of postdoctoral training at SKI. Appointments in this title may also be made to incoming postdoctoral researchers with at least three years of relevant postdoctoral training experience, or to Research Scholars who have been in training at SKI for at least three years and have demonstrated expertise in their field. Research Associates may be funded by extramural agencies requiring the appointee to be an employee of the institution (e.g. research grant, contract, career development award, K series) or from institutional or philanthropic funds, in full or in part. Research Associates will be classified as employees by payroll

and will receive a salary. Research Fellows with at least three years of relevant experience and who have demonstrated expertise in their field may be appointed at this title, if at the time of consideration they do not hold fellowship awards.

III. Appointment Term Limits

Research Fellows and Research Scholars may be appointed for a maximum of **five** years either as a Research Fellow or Research Scholar, or in aggregate as a Research Fellow and Research Scholar.

Research Associates may be appointed for an unlimited term, from the ranks of postdoctoral researchers who have had at least three years of postdoctoral training at SKI, or three years of postdoctoral training in relevant areas of research at another institution, and their source of funding meets the stated criteria.

IV. Compensation, Taxation and Benefits

Research Fellow

1) **Compensation** – Research Fellows shall receive compensation from an extramural fellowship stipend which is routed through SKI, paid directly to the fellow, or from institutional and/or philanthropic funds when the fellow’s full compensation is derived from internal sources.

The minimum stipend shall be determined by the number of years of relevant research experience since receiving the doctorate or meeting all requirements for the doctorate. Annual increases are based on merit and are at the discretion of the Lab Head. The current recommended minimum stipend levels are listed below:

<u>Years of Research Experience Since Doctorate</u>	<u>Stipend Level</u>
0	\$42,000 (minimum)
1	\$44,100
2	\$46,200
3	\$48,300
4	\$50,400
5	\$52,500

2) **Taxation** – Research Fellows will not pay FICA taxes. All other applicable payroll taxes will be withheld for stipendee fellows paid through SKI, and a W2 will be issued by SKI each year. This will apply to all fellows regardless of the extramural source of their fellowship (i.e., NIH or non-NIH) and will also apply to possible institutional stipend supplements.

3) **Benefits** – Research Fellows and Research Fellows –no stipend* will be eligible for a limited benefits package that includes:

- Health care coverage
- Dental coverage (after six months)
- Discounted rates for Childcare Facility (Roosevelt Island)
- Time off and other related benefits**

***Lab Heads must contact Human Resources to arrange for health and dental coverage for Research Fellows-no stipend.**

** No vacation or sick time will be accrued. Time off, including sick time and vacation time, shall be reviewed and discussed between the Research Fellow and the Lab Head. It is expected that the Lab Head will permit a range of two to four weeks of paid vacation leave per year. It is also expected that the Lab Head will permit the Research Fellow to take eight weeks of paid time off for parental leave for birth or adoption of a child. Applications for extended leaves of absence due to extenuating circumstances should be discussed between the Research Fellow and Lab Head. Such leaves must be in accordance with institutional and granting agency policies and will require approval by the Director SKI.

Research Scholar

1) **Compensation** - Research Scholars shall receive compensation via a salary. The minimum amount of the salary shall be determined by the number of years of relevant research experience since receiving the doctorate or meeting all requirements for the doctoral degree. Annual increases are based on merit and are at the discretion of the mentor. The recommended minimum salary levels are the same as those listed above for Research Fellows. However, an **amount should be added** to the Scholar's salary to cover the FICA tax that will be withheld (except employees who are FICA exempt because they are in the first two calendar years of J-1 visa status). The current amount to be added to the salary is approximately 12%.

2) **Taxation** – All applicable taxes will be withheld, including, city, state, federal, FICA and Medicare payments. A W2 form will be issued by SKI each year.

3) **Benefits** - Research Scholars will be eligible for a limited benefits package that includes:

- Health care coverage
- Dental coverage (after six months)
- Discounted rates for Childcare Facility (Roosevelt Island)
- Ability to contribute pre-tax unmatched dollars to Voluntary 403(b) Tax-deferred Annuity Plan
- Time off and other related benefits*
- Transportation Debit Card

* No vacation or sick time will be accrued. Time off, including sick time and vacation time, shall be reviewed and discussed between the Research Scholar and the Lab Head. It is expected that the Lab Head will permit a range of two to four weeks of paid vacation leave per year. As employees, they are FMLA- eligible, and it is also expected that the Lab Head will permit the Research Fellow to take eight weeks of paid time off for parental leave for birth or adoption of a child. Applications for extended leaves of absence due to extenuating circumstances should be discussed between the Research Fellow and Lab Head. Such leaves must be in accordance with institutional and granting agency policies and will require approval by the Director SKI.

Research Associate

1) **Compensation** - Research Associates shall receive compensation via a salary. The amount of the salary shall be determined by the number of years of relevant research experience since receiving the doctorate. Please see below for the current recommended **minimum** salary level for an individual with three years of relevant experience. Annual increases are based on merit and are at the discretion of the mentor.

Years of Research Experience
Since Doctorate

Salary Level

3

\$56,500 (**minimum**)

2) **Taxation** – City, state and federal taxes, as well as FICA and Medicare deductions will be withheld from salary. A W2 form will be issued by SKI each year.

3) **Benefits** - Research Associates will be eligible for a full employee benefits package including choices from the FLEX plan, which means they will get flex credits and any deductions will be paid on a pre-tax basis:

- Health care coverage
- Dental coverage (after 6 months)
- Vacation/Sick Time and other related benefits
- Long Term Disability
- Accidental Death & Dismemberment Insurance
- Life Insurance
- Retirement Benefit- Mandatory 5%/5% matching employee/institutional contribution to Basic Retirement Plan (to an available designated investment manager), which becomes vested after three years. Also eligible to contribute pre-tax, unmatched dollars to the Voluntary 403(b) Tax-deferred Annuity Retirement Plan.
- Employee Spending Accounts – Health and Child Care
- Transportation Debit Card

Routine Process to Initiate a Change in Postdoctoral Researcher Title and Stipend or Salary

- The Lab Head will be required to initiate a change in title and salary/stipend level when:
 - Source of funding changes from an extramural fellowship (awarded as a stipend), or full institutional and/or philanthropic support to full or partial support by a grant, contract or career development award. (or vice versa).
 - Postdoctoral Researcher has exceeded the five year limit as a Research Fellow and/or Research Scholar and needs to be advanced to Research Associate. In the event that the Research Fellow is still funded by a fellowship in the form of a stipend, an exception may be made.
- To initiate the change, an e-mail memo will need to be sent to Hilda Figueroa, Administrator, Academic Administration, within one month of change in funding source, or the individual's five year term limit has been reached. Memo should indicate title and stipend/salary change required and the reason that the change is being requested. The memo should be copied to your Research Administration Coordinator.

Factors to Consider when Setting the Stipend/Salary for a Research Fellow, Research Scholar or Research Associate

- 1) The entry level stipend/salary for each year of experience is the **minimum** amount recommended. The minimum salary level for the Research Scholar rank should be adjusted to take into account the withholding of additional taxes (e.g. FICA). The net "take-home" salary should be roughly equivalent for Research Fellows and Research Scholars with the same number of years of research experience since receiving the doctorate.

- 2) Some holders of J-1 visas are exempt from paying FICA taxes. Also, certain individuals may be eligible for exemption from federal, state and local tax withholding because they are covered by a tax treaty. Reviewing these tax implications may be taken into consideration when setting stipend/salary levels, However, stipend/salary levels may not be less than \$42,000/yr.
- 3) Individuals whose titles change from Research Fellow to Research Scholar, or who are advanced to the Research Associate rank, will need to have their compensation increased by approximately 12% to compensate for FICA tax responsibilities (in cases where FICA tax payment is required).
- 4) The change in FICA withholding requirements of individuals whose titles change from Research Scholar to Research Fellow may be considered when setting the stipend level.
- 5) Mentors may consider awarding a higher stipend to Research Fellows to acknowledge their success in obtaining a fellowship award and because they are not eligible to receive some of the benefits available to Research Scholars
- 6) Annual increases are calculated at 4%. However, these increases are merit based and are at the discretion of the lab head.
- 7) Fringe Benefit Rates 2008:
 - a. Research Fellow: 7.8%
 - b. Research Scholars: 30% (until modified in 2009)
 - c. Research Associates: 30%
- 8) **NOTE:** It is advisable to consult with the Payroll Department on salary/stipend changes which are recommended to offset changes in taxation which may result from a change in employee/trainee status.