Guidance for Students and Post Graduates on Federal Research, Fellowship, and Training Grants

A Compendium of Budgetary, Administrative, Application Submission, and Post Award Information for Federal Awards

Rev. 2/26/2020
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I. Students and Post Graduates that Participate in Research at Mount Sinai

Trainees
The NIH considers all students and post graduates participating on NIH training and fellowship grants as “trainees.” Trainees are individuals in positions to acquire the skills needed to pursue their career goals. In addition, the NIH recognizes the dual role of students and post graduates as both trainees and employees on research grants (i.e., R/P/U series grants). The NIH writes, “Neither Pre-Docs nor Post-Docs need to be specifically appointed in ‘training’ positions to require recognition of this dual role.” The NIH continues regarding postdocs, “Staff in postdoctoral positions engaged in research, while not generally pursuing an additional degree, are expected to be actively engaged in their training and career development under their research appointments as Post-Docs.” For more information about these federal regulations, see the Uniform Guidance 200.400 (f) and the NIH policy memo, NIH-OD-15-008.

Graduate Students (Predoctoral)
Graduate students pursuing a doctoral degree are also referred to as “predoctoral students” and “predoctoral fellows” as fellowship candidates. Graduate students (predocs) may be pursuing a PhD, a MD/PhD, or other equivalent doctoral level degree. Medical students, although technically predoctoral students, are not eligible for NIH training (T) and fellowship (F) awards nor are they eligible to receive direct compensation on NIH research grants.

- What School/Program do graduate students attend at Mount Sinai? Graduate School of Biomedical Sciences
- What is their primary affiliation on an InfoEd application? Graduate School or the department of their mentor
- What type of grants can predocs participate in or apply for?
  - Predocs may participate and receive direct compensation, health insurance, and tuition remission from research grants (e.g., NIH R01, P50, U19). Please refer to the predoc as a “Graduate Student” on the NIH application.
  - They can participate as predocs on NIH National Research Service Award (NRSA) training grants (T series).
  - They can apply for NIH NRSA predoctoral fellowships (F30, F31).
  - They can participate as predocs on non-NRSA training grants.
  - They can apply for non-NRSA predoctoral fellowships.

Medical Students
Medical students are students pursuing MD degrees. Medical students are graduate students as well as predocs but the NIH does not refer to them as such.

- What School/Program do medical students attend at Mount Sinai? Icahn School of Medicine at Mount Sinai
- What is their primary affiliation on an InfoEd application? Medical Education or the department of the PI
- What type of grants can medical students participate in or apply for?
  - Medical students can participate in research grants (e.g., NIH R01, P50, U19); however, they cannot receive compensation.
  - Medical students are not eligible for training (T) and fellowship (F) grants unless they are in the MD/PhD program or the following circumstances apply.
    - Students who wish to interrupt their studies for a year or more to engage in full-time research before completing their formal training program
I. Students and Post Graduates that Participate in Research at Mount Sinai (continued)

- To be eligible for short-term, predoctoral research training positions, students must have received a baccalaureate degree by the beginning date of their NRSA appointment. In addition, students must be enrolled, in good standing, and must have completed at least one quarter or semester in a program leading to a clinical doctorate.

Postdoctoral Fellows (Postdocs)
Postdoctoral fellows are individuals holding a doctoral degree who are engaged in a temporary period of mentored research and/or scholarly training for the purpose of acquiring the professional skills needed to pursue their career path. Postdocs hold a MD, PhD, or other equivalent doctoral degree. The NIH also refers to postdocs with MD degrees who are pursuing further research training as "Research Clinicians."

• What School/Program do postdocs attend at Mount Sinai? Postdocs may take classes in the Graduate School of Biomedical Sciences as well as classes outside of Mount Sinai. Or they may not be taking any classes.
• What is their primary affiliation on an InfoEd application? The department in which they are appointed or employed.
• What type of grants can postdocs participate in or apply for?
  o Postdocs may participate and receive compensation (i.e., salary/fringe) from research grants (e.g., NIH R01, P50, U19).
  o They can participate as postdocs in NIH National Research Service Award (NRSA) training grants. Individuals in postgraduate clinical training, who wish to interrupt their studies for a year or more to engage in full-time research training before completing their formal training programs, are also eligible.
  o They can apply for NIH NRSA postdoc fellowships (F32).
  o They can apply for NIH NRSA senior postdoc fellowships (F33). Applicants must also have at least 7 years of relevant research or professional experience after receiving the doctorate and have established an independent research career.
  o They can participate as postdocs in non-NRSA training grants.
  o They can apply for non-NRSA postdoc fellowships.

Residents
Residents are medical school graduates who are in a period of post graduate training in a given specialty. Resident training can include clinical, educational and research opportunities.

• What is their primary affiliation on an InfoEd application? Department in which they are a resident.
• What type of grants can residents participate in or apply for?
  o Residents may participate but do not receive compensation (i.e., salary/fringe) from research grants (e.g., NIH R01, P50, U19). Please do complete a cost sharing form and include the hospital fund number.
  o They can apply for NIH NRSA postdoc fellowships (F32). Fellowships may not be used to support the clinical years of residency training. However, these awards are appropriate for the research fellowship years of a residency program. Research clinicians must devote full-time effort to their proposed research training and confine clinical duties to those activities that are part of the research training program.
  o There may be other training/education programs (e.g. R25) offered by the different NIH Institutes/Centers.
II. Graduate Students (Predoctoral) on Research Grants

Research grants are NIH's R, P, and many U series grants. Examples are R01, R21, P01, P50, U01, and U19 grants.

A. Graduate Students at Mount Sinai and Grant Eligibility: See Section I, "Students and Post Graduates that Participate in Research at Mount Sinai". Graduate students pursuing PhD or MD/PhD degrees follow the budgeting policy below.

B. Budget

1. NIH Policy

   Policy Summary: The maximum total compensation of graduate students on Federal grants is tied to the NIH Postdoc level 0, which the NIH currently sets at $52,704. Sinai uses a lower cap. Effective 7/1/2020, the total cost compensation is capped at $49,326. Total compensation includes: 1) direct compensation, 2) health insurance, and 3) tuition, fees.

2. Graduate Student Compensation

   Adapted from 1/10/2020 Memorandum from Dean of the Graduate School of Biomedical Sciences and Dean for Academic and Scientific Affairs

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (Eff. 7/1/2019)</th>
<th>Amount (Eff. 7/1/2020)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Direct Compensation</td>
<td>$39,000</td>
<td>$40,000</td>
</tr>
<tr>
<td>b. Health Insurance – Single</td>
<td>$7,531</td>
<td>$7,531</td>
</tr>
<tr>
<td>c. Tuition/Fees</td>
<td>$2,263</td>
<td>$1,795</td>
</tr>
<tr>
<td>Total Compensation Package Cap</td>
<td>$48,794</td>
<td>$49,326</td>
</tr>
</tbody>
</table>

   The amount in the tuition/fees box is the remaining balance after deducting direct compensation and health insurance from the total compensation package (Example: $49,326 - $40,000 - $7,531). It is also possible to budget for less in Tuition/Fees as appropriate. The per credit amount is $1,200 eff. 7/1/2016.

3. Instructions

   a. Direct Costs

      i. In the Personnel section of a budget, enter the graduate student’s name and % effort. Do not enter a graduate student base salary in the Personnel section.

      ii. If the graduate student's % effort is less than 100%, you must prorate direct compensation, health insurance, and tuition in 2. above accordingly.

      iii. In the Other Direct Costs section of the budget, enter the graduate student's direct compensation, health insurance and tuition/fees.

   b. Facilities and Administrative Fee (F&A) / Indirect Costs

      Exclude tuition/fees from the facilities and administrative (F&A) fee calculation. Use Mount Sinai’s federal research rate (On campus: 69.5%; Off campus: 26%). For further F&A information, refer to p.5 of GCO’s Administrative Information Sheet.

4. Additional Resources

   Budget Template

   You may use GCO's budget template (link above) and click on the "Federal Graduate Student" tab for the automatic calculation features.

C. Research Performance Progress Reports (RPPRs) (i.e., Non-Competing Continuations)

   1. Individual Development Plan (IDP) Requirement: Click here for more information.
III. Postdoctoral Fellows on Research Grants

Research grants are NIH's R, P, and many U series grants. Examples are R01, R21, P01, P50, U01, and U19 grants.

A. Postdoctoral fellows at Mount Sinai and Grant Eligibility: See Section I, "Students and Post Graduates that Participate in Research at Mount Sinai". Post docs follow the budgeting policy below.

B. Budget

Adapted from the Memorandum from Dean of the Graduate School of Biomedical Sciences and Dean for Academic and Scientific Affairs

Effective December 31, 2018 the postdoctoral salary minimum is $58,661. Salary increases in following years will be at the discretion of the hiring Principal Investigator but will be no lower than the following on salary levels based on years of experience.

Post Doc Minimum Salary

<table>
<thead>
<tr>
<th>Years of Experience</th>
<th>Eff. 12/31/2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>58,661</td>
</tr>
<tr>
<td>1</td>
<td>58,661</td>
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<tr>
<td>2</td>
<td>58,661</td>
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<td>3</td>
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<td>4</td>
<td>58,661</td>
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<td>5</td>
<td>58,661</td>
</tr>
<tr>
<td>6</td>
<td>58,661</td>
</tr>
<tr>
<td>7 or more</td>
<td>59,736</td>
</tr>
</tbody>
</table>

Please see the Office of Postdoctoral Affairs Policies and Procedures webpage for more information.

C. Research Performance Progress Reports (RPPR) (i.e., Non-Competing Continuations)

1. Individual Development Plan (IDP) Requirement: Click here for more information.
IV. Predoctoral Fellowships

A. Predocs at Mount Sinai and Grant Eligibility: See Section I, "Students and Post Graduates that Participate in Research at Mount Sinai."

The instructions in B. – E. below pertain to National Research Service Award (NRSA) fellowships.

B. NIH Funding Opportunity Announcements (FOAs)

Mechanism  FOA

F30  Fellowship for Students at Institutions With NIH-Funded Institutional Predoctoral Dual-Degree Training Programs (Parent F30) (PA-19-191)

F31  Predoctoral Fellowship to Promote Diversity in Health-Related Research (Parent F31 - Diversity) (PA-19-196)

F31  Predoctoral Fellowship (Parent F31) (PA-19-195)

C. Budget

1. Direct Costs

Include these costs on your budget.

   a. Stipend: $25,320

      The stipend helps to defray living expenses during the research and clinical training experiences. NRSA fellowship recipients are not considered employees of the sponsoring institution and therefore do not receive salaries or fringe benefits.

      The stipend is required to be supplemented by PI/departmental funds up to $40,000 effective 7/1/2019. This supplementation is not reflected on the budget and does not require a cost sharing form to GCO, but the availability of funds should be considered by the PI/Department when submitting applications.

   b. Tuition and Fees

      Y1  $33,600  
      Y2  $31,200  
      Y3  $26,400  
      Y4  $24,000  
      Y5  $24,000  
      Y6 (partial year), if applicable. Check with the Graduate School.

      Choose the appropriate annual tuition and fees amount depending on program year. Check with the Graduate School for Dual MD/PhD degree rates. Always request the full amount in the grant application and progress report.

   c. Institutional Allowance: $4,200

      Institutional allowance covers health insurance. Other allowable costs would be research supplies, books, travel to scientific meetings, and costs for administering fellowship if there were funds after health insurance was paid. Since Mount Sinai’s health insurance cost is $7,531 eff 7/1/2019, there are no funds remaining in this category for other types of expenses.

2. Facilities and Administrative Fee (F&A) / Indirect Costs

   This cost is not allowable.

3. Instructions for Competitive Applications (e.g., New, Resubmission Applications, Competitive Renewals)

   There are two places to enter budget information in the System to System InfoEd application.

   a. In the InfoEd Budget tab, please enter participant stipend, tuition and fees, and institutional allowance. Information from this tab is then exported to the total funds requested box (#15. Estimated Funding) on the NIH SF 424 Face Page. GCO will correct this tab as needed.
IV. Predoctoral Fellowships (continued)

b. In the S2S Forms tab, click on the Edit Icon of “PHS_Fellowship_Supplemental_2_0” form. Then go to Section E “Budget” and complete the tuition and fees section of this supplemental form. No additional budget information is required in this section. Besides the total funds requested on the NIH SF 424 Face Page, the NIH only sees the tuition and fees amount. The NIH will determine the stipend and institutional allowance at the time of the award and will include all budget categories in the Notice of Award.

D. Post Award

1. Stipend Increases
   The stipend schedule effective at the time of award determines the amount of stipend. The same amount remains in effect until the award is renewed. The NIH adjusts awards on the award notice anniversary date. For example, if the award was made July 1, 2018, the fellow will receive his/her stipend in accordance with the FY2018 stipend scale for the entire period of his/her appointment. If the fellow remains on the grant for another year, he/she will receive the higher stipend amount when reappointed in July.

2. Tuition and Fees
   The NIH pays for 60% of Tuition and Fees, up to $16,000 for PhDs and $21,000 for dual degrees.

3. Rebudgeting
   Stipend and tuition/fees may not be used for other purposes except under unusual circumstances and then only with the prior approval of the NIH awarding Institute/Center.

4. Activation
   Predocs must sign an Activation Notice (PHS 416-5) as of the day the fellow begins training. The individual may activate the fellowship on or after the issue date of the NoA up to the latest activation date shown in the NoA (generally 6 months after the award issue date). This form is required for the first year only. See Reporting Requirements > Activation Notice section 11.2.11 in the NIH Grants Policy Statement for complete information.
   
   Please include Raj Appavu (e-mail: Raj.Appavu@mssm.edu; Tel: 646-605-4023) from Sponsored Projects Accounting as the Institutional Business Official on the form. After obtaining the required signatures, please send the signed original to the awarding agency provided in the NoA.

5. Termination
   A Termination Notice (PHS 416-7) must be submitted within 30 days of the termination date, even if the predoc is not available for signature. For early terminations, the completed form will be required immediately upon receipt of notification. See Reporting Requirements > Termination Notice section 11.2.11.3 in the NIH Grants Policy Statement for complete information.
   
   The use of the ERA Commons’ xTrain module is mandatory for electronic preparation and submission. See Termination Process Flow (p.7) and the xTRAIN Termination of Fellowships Quick Reference Guide for more information. Please select Raj Appavu as the Business Official. The fellow routes the application to the Mentor (i.e., Sponsor) for approval. After approving, xTRAIN routes to the Business Official as the next reviewer who submits to the agency.
IV. Predoctoral Fellowships (continued)

E. NIH Resources

- NIH Grants Policy Statement - Section 11.2
- F Kiosk - Fellowship Funding Opps
- NIH Individual Fellowship Guide
- FAQs
- Ruth L. Kirschstein National Research Service Awards (NRSA) Stipends, Training Related Expenses, Institutional Allowance, and Tuition/Fees Effective for Fiscal Year 2020

The instructions in F. below pertain to non-National Research Service Award (NRSA) fellowships. They do not apply to NIH predoctoral fellowships. For NIH predoctoral fellowships, see sections B. – E. above.

The IRS in private letter ruling, PLR 201705001, determined that “non-NRSA” grants ... are ‘wages’ for employment tax purposes, and are subject to social security taxation. Another resource on this topic is this article entitled “IRS Changes Stance – Payments to Research Fellows Now Considered Compensation.”

F. Budget

Adapted from 1/10/2020 Memorandum from Dean of the Graduate School of Biomedical Sciences and Dean for Academic and Scientific Affairs

Include these costs on your budget if allowable:

1. Predoctoral Fellow Compensation: Eff. 7/1/2019 Eff. 7/1/2020
   a. Direct Cost Compensation: 39,000 40,000
   b. Health Insurance - Single: 7,531 7,531
   c. Tuition: 2,263 1,795
   Total Compensation Package Cap: 48,794 49,326

It is possible to budget for less in Tuition/Fees as appropriate. The per credit amount is $1,200 eff. 7/1/16.

If the % effort is less than 100%, prorate direct compensation, health insurance, and tuition. Exclude tuition from the F&A calculation.
V. Postdoctoral Fellowships

A. Postdocs at Mount Sinai and Grant Eligibility: See Section I, "Students and Post Graduates that Participate in Research at Mount Sinai".

The instructions in B. – E. below pertain to National Research Service Award (NRSA) fellowships.

B. NIH Funding Opportunity Announcements (FOAs)

Mechanism | FOAs
---|---
F32 | Individual Postdoctoral Fellowship (Parent F32) (PA-19-188)
F33 | Individual Senior Fellowship (Parent F33) (PA-19-187)

C. Budget

1. Direct Costs
   a. Stipend  Amounts Eff. 10/1/2019

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 Yrs Exp.</td>
<td>$52,704</td>
<td>4 Yrs Exp.</td>
<td>$57,456</td>
</tr>
<tr>
<td>1 Yrs Exp.</td>
<td>$53,076</td>
<td>5 Yrs Exp.</td>
<td>$59,580</td>
</tr>
<tr>
<td>2 Yrs Exp.</td>
<td>$53,460</td>
<td>6 Yrs Exp.</td>
<td>$61,800</td>
</tr>
<tr>
<td>3 Yrs Exp.</td>
<td>$55,596</td>
<td>7 or more Yrs Exp.</td>
<td>$64,008</td>
</tr>
</tbody>
</table>

The stipend helps to defray living expenses during the research and clinical training experiences. Fellowship recipients are not considered employees of the Federal government or the sponsoring institution and therefore do not receive salaries or fringe benefits.

Eff. 12/31/2018, all stipend levels must be supplemented to a min. of $58,661. This supplementation is not reflected on the budget and does not require a cost sharing form to GCO, but the availability of funds should be considered by the PI/Department when submitting applications.

b. Tuition and Fees

   Per Credit Amount:  $1,200 eff. 7/1/2016

Determine tuition and fees based on # of credits and per credit amount above if Postdoc is enrolling in a course at Mount Sinai or check with the Graduate School for the cost of degree programs and other information. Postdocs can take courses outside of Mount Sinai so be sure to check that the rates of the institution. Always request the full amount in the grant application and progress report. Costs associated with tuition and fees are allowable only if they are required for specific courses in support of the research training. NIH will contribute to the combined cost of tuition and fees at the rate in place at the time of award.

c. Institutional Allowance:  $11,850

Institutional allowance covers health insurance. Other allowable costs would be research supplies, books, travel to scientific meetings, and costs for administering fellowship if there were funds after health insurance was paid. Mount Sinai's health insurance cost is $7,531 effective 7/1/2019; and so the remaining balance in this category for other types of expenses is $4,319.

2. Facilities and Administrative Fee (F&A) / Indirect Costs

   This cost is not allowable.

3. Instructions for Competitive Applications (e.g., New, Resubmission Applications, Competitive Renewals)

   There are two places to enter budget information in InfoEd.
V. Postdoctoral Fellowships (continued)

a. In the InfoEd Budget tab, please enter participant stipend, tuition and fees, and institutional allowance. Information from this tab is then exported to the total funds requested box (#15. Estimated Funding) on the NIH SF 424 Face Page. GCO will correct this tab as needed.

b. In the S2S Forms tab, click on the Edit Icon of “PHS_Fellowship_Supplemental_2_0” form. Then go to Section E “Budget” and complete the tuition and fees section of this supplemental form. No additional budget information is required in this section. Besides the total funds requested on the NIH SF 424 Face Page, the NIH only sees the tuition and fees amount. The NIH will determine the stipend and institutional allowance at the time of the award and will include all budget categories in the Notice of Award (NoA).

D. Post Award

1. Stipend Increases
   The stipend schedule effective at the time of award determines the amount of stipend. The same amount remains in effect until the award is renewed. The NIH adjusts awards on the award notice anniversary date. For example, if the award was made July 1, 2018, the fellow will receive his/her stipend in accordance with the FY2018 stipend scale for the entire period of his/her appointment. If the fellow remains on the grant for another year, he/she will receive the 2019 stipend amount when they are reappointed in July 2019.

2. Tuition and Fees
   For related training, the NIH pays for 60% of the level requested by the institution (i.e., amount in place at time of award), up to $4,500. If the postdoc is in a formal degree-granting training, the NIH pays for 60% of the level requested by the applicant institution, up to $16,000 per year. As noted previously, request the full amount in the application. The NIH will apply the formula once awarded and will include this amount in the NOA.

3. Rebudgeting
   Stipend and tuition/fees may not be used for other purposes except under unusual circumstances and then only with the prior approval of the NIH awarding Institute/Center.

4. Activation
   Postdocs must sign an Activation Notice (PHS 416-5) as of the day the fellow begins training. The individual may activate the fellowship on or after the issue date of the NoA up to the latest activation date shown in the NoA (generally 6 months after the award issue date). This form is required for the first year only. See Reporting Requirements > Activation Notice section 11.2.11 in the NIH Grants Policy Statement for complete information.

Please include Raj Appavu (e-mail: Raj.Appavu@mssm.edu; Tel: 646-605-4023) from Sponsored Projects Accounting as the Institutional Business Official on the form. After obtaining the required signatures, please send the signed original to the awarding agency provided in the NoA.

The Payback Agreement (PHS 6031) must accompany the Activation Notice (PHS 416-5).

5. Payback Requirement
a. Policy:
   The NIH requires postdocs to engage in “payback” service for the training they received. “Payback” means that Postdocs must engage in health-related biomedical or behavioral research within two years of their fellowship termination. Payback is required for only the initial 12 months of fellowship support. The second year of the fellowship (or research supported by another grant) counts as payback for the first year. Those who cannot engage in payback service can request to pay back their debt financially. See Payback section 11.4 of the
V. Postdoctoral Fellowships (continued)

NIH Grants Policy Statement for complete information. Also, visit NIH’s payback section of the FAQs.

b. Procedure

Postdocs must sign a Payback Agreement (PHS 6031) before beginning the first 12 months of postdoctoral support. Within two years of the fellowship termination, the Postdocs complete the Annual Payback Activities Certification (APAC) (PHS 6031-1). Individuals with an outstanding payback obligation complete the APAC annually until their obligation is fulfilled. Please note that the eRA Commons xTrain module does not support the submission of the PHS 6031 or 6031-1 forms. PHS 6031 is available for download/printing on xTrain with instructions for signing and submitting the agreement via postal mail. xTrain will populate basic information prior to printing.

6. Termination

A Termination Notice (PHS 416-7) must be submitted within 30 days of the termination date even if the fellow is not available for signature. For early terminations, the completed form will be required immediately upon receipt of notification. See Reporting Requirements > Termination Notice section 11.2.11.3 in the NIH Grants Policy Statement for complete information.

The use of the ERA Commons’ xTrain module is mandatory for electronic preparation and submission. See Termination Process Flow (p.7) and the xTRAIN Termination of Fellowships Quick Reference Guide for more information. Please select Raj Appavu as the Business Official. The fellow routes the application to the Mentor (i.e., Sponsor) for approval. After approving, xTRAIN routes to the Business Official as the next reviewer who submits to the agency.

E. NIH Resources

- NIH Grants Policy Statement - Section 11.2
- F Kiosk - Fellowship Funding Opps
- NIH Individual Fellowship Guide
- FAQs
- Payback Requirements

The instructions in F. below pertain to non-National Research Service Award (NRSA) fellowships. They do not apply to NIH postdoctoral fellowships. For NIH postdoctoral fellowships, see sections B. – E. above.

The IRS in private letter ruling, PLR 201705001, determined that “non-NRSA” grants ... are ‘wages’ for employment tax purposes, and are subject to social security taxation. Another resource on this topic is the article entitled “IRS Changes Stance – Payments to Research Fellows Now Considered Compensation.”

F. Budget

Include these costs on your budget if allowable:

1. Postdoctoral Fellow Compensation - salary and fringe

Adapted from the Memorandum from Dean of the Graduate School of Biomedical Sciences and Dean for Academic and Scientific Affairs
V. Postdoctoral Fellowships (continued)

The instructions in F. below pertain to non-National Research Service Award (NRSA) fellowships. They do not apply to NIH postdoctoral fellowships. For NIH postdoctoral fellowships, see sections B. – E. above.

Effective December 31, 2018 the postdoctoral salary minimum is $58,661. Salary increases in following years will be at the discretion of the hiring Principal Investigator but will be no lower than the following on salary levels based on years of experience.

Post Doc Minimum Salary (non-NRSA fellowships; non-NIH fellowships)

<table>
<thead>
<tr>
<th>Years of Experience</th>
<th>Eff. 12/31/2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>58,661</td>
</tr>
<tr>
<td>1</td>
<td>58,661</td>
</tr>
<tr>
<td>2</td>
<td>58,661</td>
</tr>
<tr>
<td>3</td>
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<td>4</td>
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<td>5</td>
<td>58,661</td>
</tr>
<tr>
<td>6</td>
<td>58,661</td>
</tr>
<tr>
<td>7 or more</td>
<td>59,736</td>
</tr>
</tbody>
</table>

Please see the Office of Postdoctoral Affairs Policies and Procedures webpage for more information.
VI. Predoctoral and Postdoctoral Fellows on Training Grants

A. Mount Sinai Students and Training Grant Eligibility: See Section I, "Students and Post Graduates that Participate in Research at Mount Sinai."

The instructions in B. – E. below pertain to National Research Service Award (NRSA) training grants.

B. NIH Funding Opportunity Announcements (FOAs)

<table>
<thead>
<tr>
<th>Mechanism</th>
<th>FOAs</th>
</tr>
</thead>
<tbody>
<tr>
<td>T32</td>
<td>Institutional Training Grant (Parent T32) (PA-18-403)</td>
</tr>
<tr>
<td>Other T32s, T34, T35, T36, T90</td>
<td>Visit the T Kiosk</td>
</tr>
</tbody>
</table>

C. Budget

1. Direct Costs
   a. Predoctoral
      Budget for these costs when there are predocs participating on the training grant.
      i. Stipend: $25,320
         The stipend helps to defray living expenses during the research and clinical training experiences. Fellowship recipients are not considered employees of the Federal government or the sponsoring institution and therefore do not receive salaries or fringe benefits.

         Stipend levels must be supplemented by PI/departmental funds up to $40,000 effective 7/1/2019. This supplementation is not reflected on the budget and does not require a cost sharing form to GCO, but the availability of funds should be considered by the PI/Department when submitting applications.

      ii. Tuition and Fees
         | Y1     | Y4     |
         | $33,600| $24,000|
         | Y2     | Y5     |
         | $31,200| $24,000|
         | Y3     | Y6     |
         | $26,400| Partial year, if applicable. Check with Graduate School. |
         Choose the appropriate annual tuition and fees amount depending on program year. 
         Check with the Graduate School for dual MD/PhD degree rates. Always request the full amount in the grant application and progress report.

      iii. Trainee Travel: Cost amount is NIH Institute/Center (I/C) specific. Check I/C for rate.
         To attend scientific meetings and workshops that Mount Sinai determines necessary for the individual’s research training experience.

      iv. Training Related Expenses: $4,200
         Trainee related expenses cover health insurance. Other allowable costs would be consultant costs, research supplies, books, faculty/staff travel related to the research training program, and administrative staff salaries if there were funds after health insurance was paid. Mount Sinai’s health insurance cost is $7,531 effective 7/1/19; and so, there are no funds remaining in this category for other training related expenses.

   b. Postdoctoral
      i. Stipend Amounts Eff. 10/1/2019
         Budget for these costs when there are postdocs participating on the training grant.
VI. Predoctoral and Postdoctoral Fellows on Training Grants (continued)

The stipend helps to defray living expenses during the research and clinical training experiences. Fellowship recipients are not considered employees of the Federal government or the sponsoring institution and therefore do not receive salaries or fringe benefits.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 Yrs Exp.</td>
<td>$52,704</td>
<td>4 Yrs Exp.</td>
<td>$57,456</td>
</tr>
<tr>
<td>1 Yrs Exp.</td>
<td>$53,076</td>
<td>5 Yrs Exp.</td>
<td>$59,580</td>
</tr>
<tr>
<td>2 Yrs Exp.</td>
<td>$53,460</td>
<td>6 Yrs Exp.</td>
<td>$61,800</td>
</tr>
<tr>
<td>3 Yrs Exp.</td>
<td>$55,596</td>
<td>7 or more Yrs Exp.</td>
<td>$64,008</td>
</tr>
</tbody>
</table>

All stipend must be supplemented by PI/departmental funds up to a minimum $58,661 eff. 12/31/2018. This supplementation is not reflected on the budget and does not require a cost sharing form to GCO, but the availability of funds should be considered by the PI/Department when submitting applications.

ii. Tuition and Fees
Per Credit Amount: $1,200 eff. 7/1/16
Determine tuition and fees based on # of credits and per credit amount above if postdoc is enrolling in a course at Mount Sinai or check with the Graduate School for the cost of degree programs and other information. Postdocs can take courses outside of Mount Sinai so be sure to check that the rates of the institution. Always request the full amount in the grant application and progress report. Costs associated with tuition and fees are allowable only if they are required for specific courses in support of the research training. NIH will contribute to the combined cost of tuition and fees at the rate in place at the time of award.

iii. Trainee Travel: Cost amount is NIH Institute/Center (I/C) specific. Check I/C for rate.
To attend scientific meetings and workshops that Mount Sinai determines necessary for the individual’s research training experience.

iv. Training Related Expenses: $11,850
Trainee related expenses cover health insurance. Any remaining balance can cover others costs such as consultant costs, research supplies, books, faculty/staff travel directly related to the research training program, and administrative staff salaries. Mount Sinai’s health insurance cost is $7,531 effective 7/1/2019; and so, the remaining balance in this category is $4,319.

2. Facilities and Administrative Fee (F&A) / Indirect Costs
   Apply an 8.00% rate. Exclude tuition/fees when calculating F&A.

3. Instructions for Competitive Renewals (e.g., New, Resubmission Applications)
   Data enter all above costs in InfoEd budget tabs.

4. Non Competitive Continuation Budgets
   For non-competitive continuation years, the requested amount does not necessarily have to equal the amount committed for the upcoming year in the Notice of Award (NOA). The NIH may have for example increased stipend levels or trainee related expense amounts or perhaps you are requesting to bring in a Postdoc at a higher level for the upcoming year than you had planned for. Please budget accordingly.
VI. Predoctoral and Postdoctoral Fellows on Training Grants (continued)

D.  Post Award $s

1. Stipend Increases
   The stipend schedule effective at the time of award determines the amount of stipend. The same amount remains in effect until the award is renewed. The NIH adjusts awards on the award notice anniversary date. For example, if the award was made July 1, 2018, all trainees will receive stipends in accordance with the FY18 stipend scale for the entire period of their appointments. If trainees remain on the training grant for another year, they will receive the 2019 stipend amount when they are reappointed in July 2019.

2. Tuition and Fees
   Predocs: The NIH pays for 60% of Tuition and Fees, up to $16,000 for PhDs and $21,000 for dual degrees.
   Postdocs: For related training, the NIH pays for 60% of the level requested by the institution (i.e., amount in place at time of award), up to $4,500. If the Postdoc is in a formal degree-granting training, the NIH pays for 60% of the level requested by the applicant institution, up to $16,000 per year.

3. Rebudgeting
   - Allowable between the cost categories of training related expenses and travel
   - Stipend and tuition/fees may not be used for other purposes except under unusual circumstances and then only with the prior approval of the NIH awarding Institute/Center.

4. Appointment
   Each trainee must complete the required Statement of Appointment (PHS 2271). The use of the ERA Commons’ xTrain module is mandatory for electronic preparation and submission.

   The Statement of Appointment form covers the support of an individual for a particular budget period and is required for each new appointment, reappointment, or amended appointment of an individual receiving stipend, tuition costs, or travel expenses as a trainee under a Kirschstein-NRSA or other applicable PHS institutional training grant. The form, which is signed by both the individual and the Program Director, must be completed and submitted at the time the individual starts the appointment or reappointment, or, in the case of an amendment, as soon as the change occurs.

5. Payback Requirement for Post Docs
   Policy:
   The NIH requires postdocs to engage in “payback” service for the training they received. “Payback” means that Postdocs must engage in health-related biomedical or behavioral research within two years of their fellowship termination. Payback is required for only the initial 12 months of fellowship support. The postdoc’s second year of the training grant (or research supported by another grant) counts as payback for the first year. Those who cannot engage in payback service can request to pay back their debt financially. See Payback section 11.4 of the NIH Grants Policy Statement for complete information. Also, visit NIH’s Payback section of the FAQs.

   Procedure:
   Postdocs must sign a Payback Agreement (PHS 6031) before the first 12 months of postdoctoral support. Within two years of training termination, the Postdocs complete the Annual Payback Activities Certification (APAC) (PHS 6031-1). Individuals with an outstanding payback obligation complete the APAC annually until their obligation is fulfilled. Please note that the eRA Commons xTrain module does not support the submission of the PHS 6031 or 6031-1 forms. PHS 6031 is available for download/printing on xTrain with instructions for signing and submitting the agreement via postal mail. xTrain will populate basic information prior to printing.
VI. Predoctoral and Postdoctoral Fellows on Training Grants (continued)

6. Termination

The PD/PI is responsible for submitting a Termination Notice for each trainee within 30 days of the end of the total period of support even if the trainee is not available for signature. In all cases, the information on the form must be verified by the program director and an institutional business official.

The use of the ERA Commons’ xTrain module is mandatory for electronic preparation and submission. See Termination Process Flow (p.7) and the xTRAIN Termination of Appointments Quick Reference Guide for more information. Please select Raj Appavu as the Business Official.

The PI routes the application to the trainee, who completes the form and routes it back to the PI. The PI then reviews and routes it to the Business Official who is the next reviewer and submits to the agency.

E. NIH Resources

- NIH Grants Policy Statement - Section 11.3 - xTrain Policy Notice
- NIH Application Guide - xTrain Resources
- FAQs - xTrain Trainee Profile Setup Tutorial

*The instructions in F. below pertain to non-National Research Service Award (NRSA) training grants.* They do not apply to NIH training grants. For NIH training grants, see sections B. – E. above.

The IRS in private letter ruling, *PLR 201705001*, determined that “non-NRSA” grants ... are ‘wages’ for employment tax purposes, and are subject to social security taxation. Another resource on this topic is this article entitled “IRS Changes Stance – Payments to Research Fellows Now Considered Compensation.”

F. Budget

Include these costs on your budget if allowable:

1. Predoctoral Fellow Compensation

   Adapted from 1/10/2020 Memorandum from Dean of the Graduate School of Biomedical Sciences and Dean for Academic and Scientific Affairs

   ![](image)

   Eff. 7/1/2019 Eff. 7/1/2020
   a. Direct Cost Compensation: 39,000 40,000
   b. Health Insurance - Single: 7,531 7,531
   c. Tuition: 2,263 1,795
   Total Compensation Package Cap: 48,794 49,326

   It is possible to budget for less in Tuition/Fees as appropriate. The per credit amount is $1,200 eff. 7/1/2016.

   If the % effort is less than 100%, prorate direct compensation, health insurance, and tuition. Exclude tuition from the F&A calculation.
VI. Predoctoral and Postdoctoral Fellows on Training Grants (continued)

2. Postdoctoral salary and fringe

Adapted from the Memorandum from Dean of the Graduate School of Biomedical Sciences and Dean for Academic and Scientific Affairs

Effective December 31, 2018 the postdoctoral salary minimum is $58,661. Salary increases in following years will be at the discretion of the hiring Principal Investigator but will be no lower than the following on salary levels based on years of experience.

Post Doc Minimum Salary (non-NRSA training grants; non-NIH training grants)

<table>
<thead>
<tr>
<th>Years of Experience</th>
<th>Eff. 12/31/2018</th>
</tr>
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<tbody>
<tr>
<td>0</td>
<td>58,661</td>
</tr>
<tr>
<td>1</td>
<td>58,661</td>
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<td>5</td>
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<tr>
<td>6</td>
<td>58,661</td>
</tr>
<tr>
<td>7 or more</td>
<td>59,736</td>
</tr>
</tbody>
</table>

Please see the Office of Postdoctoral Affairs Policies and Procedures webpage for more information.
VII. All Costs: Budgeting Students and Post Graduates on NIH Research, Fellowship, and Training Grants

A. Applicable to F and T series grants

1. Stipend
   a. Predoc: $25,320  Effective Date: 10/1/2019
   b. Postdoc  Effective Date: 10/1/2019

   | Yrs of Exp | Amount |  | Yrs of Exp | Amount |  | Yrs of Exp | Amount |  | Yrs of Exp | Amount |
   |------------|--------|  |------------|--------|  |------------|--------|  |------------|--------|
   | 0          | $52,704|  | 2          | $53,460|  | 4          | $57,456|  | 6          | $61,800|
   | 1          | $53,076|  | 3          | $55,596|  | 5          | $59,580|  | 7 or more  | $64,008|

2. Tuition/Fees  Effective Date: 1/1/2016
   Mount Sinai rates are below. Postdocs should contact the Graduate School for rates of formal degree granting programs. If courses are taken at other schools, please use their rates.
   a. Predoctoral Annual Tuition
      I Y1: $33,600  I Y2: $31,200  I Y3: $26,400  I Y4: $24,000  I Y5: $24,000  I Y6 (partial yr), if applicable. Check with Graduate School.
   b. Per Credit Amt: $1,200  Effective Date: 7/1/2016
      Pre and Postdocs may take classes per credit.
   c. MD/PhD Dual Degree: Check with the Graduate School.

B. Additional Costs Applicable to T series grants only

1. Trainee Related Expenses
   a. Predoc Amt: $4,200  Effective Date: 10/1/2015
   b. Postdoc Amt: $11,850  Effective Date: 10/1/2019

2. Travel
   Check with NIH Institute / Center for rate.

3. Facilities and Administrative Fee (F&A) / Indirect Costs
   Apply an 8.00% rate. Exclude tuition/fees when calculating F&A.

C. Additional Costs Applicable to F series grants only

1. Institutional Allowance:
   a. Predoc Amount: $4,200  Effective Date: 10/1/2015
   b. Postdoc Amount: $11,850  Effective Date: 10/1/2019

D. Applicable to Research Grants

1. Graduate Student Rates  Eff. 7/1/2019  Eff. 7/1/2020
   a. Direct Compensation: $39,000  $40,000
   b. Health Insurance:  $ 7,531  $ 7,531
   c. Tuition:  $ 2,263  $ 1,795

   Total Compensation Package Cap: $48,794  $49,326

   The maximum total compensation of graduate students on Federal grants is tied to the NIH Postdoc level 0, which the NIH currently sets at $52,704. Sinai uses a lower cap of $49,326 eff. 7/1/2020. The amount in the Tuition/Fees box above is the remaining balance after deducting Direct Compensation and Health Insurance from the Total Compensation Package (Example: $49,326 - $40,000 - $7,531). If the % effort is less than 100%, prorate direct compensation, health insurance, and tuition. Exclude tuition from the F&A calculation.

2. Post Doc Base Salary Minimum: $58,661  Effective Date: 12/31/2018
   Please see the Office of Postdoctoral Affairs Policies and Procedures webpage for complete information.
### VIII. Highlights of Significant Changes to this Document from Previous Versions

<table>
<thead>
<tr>
<th>Section</th>
<th>Description of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2/26/2020 version</strong></td>
<td></td>
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</tbody>
</table>
| IV., V., VI., VII Predoctoral and Postdoctoral Fellows on Fellowships and Training Grants | Effective FY 2020, note these changes:  
- Predoc stipend increase from $24,816 to $25,320  
- Post doc stipend increases on all PGY levels  
- Training related expenses increase from $10,850 to $11,850  
- Institutional allowance increase from $10,850 to $11,850 |
| **1/22/2020 version** | |
| II., IV, VI., VII. Graduate Student and Predoctoral sections | Effective 07/01/2020, changes are as follows:  
Stipend: from $39,000 to $40,000  
Total Compensation: from $48,794 to $49,326 |
| III., VII. Graduate Student sections | Effective 7/1/2020, change are as follows:  
Tuition: from $2,263 to $1,795 |
| **1/9/2019 version** | |
| III., V., VI. Postdoctoral Fellowships and Training Grant sections | Removed former salary/stipend supplementation levels prior to 12/31/2018 |
| II., IV, VI., VII. Graduate Student and Predoctoral sections | Effective 07/01/2019, changes are as follows:  
Stipend: from $37,000 to $39,000  
Total Compensation: from $46,794 to $48,794 |
| **12/6/2018 version** | |
| IV., V., VI. Predoctoral and Postdoctoral Fellowships on Fellowships and Training Grants | Effective FY 2019, note these changes:  
- Predoc stipend increase from $24,324 to $24,816  
- Post doc stipend increases on all PGY levels  
- Training related expenses increase from $9,850 to $10,850  
- Institutional allowance increase from $9,850 to $10,850 |
| **7/27/2018 version** | |
| III. V., VI., VII Postdoctoral sections | Effective 12/31/2018, base salary / stipend level supplementation increase from $50,700 to $58,661. |
| **7/23/2018 version** | |
| III. V., VI., VII Postdoctoral sections | Removed references to a current base salary / stipend level of $50,700. |
| III., IV., V., VI., VII. Pre and Post Doc sections | Effective 7/1/2018, change are as follows:  
Health Insurance: from $7,355 to $7,999 |
| III., VII. Graduate Student sections | Effective 7/1/2018, changes are as follows:  
Stipend: from $36,000 to $37,000  
Health Insurance: from $1,497 to $1,795  
Total Compensation: from $45,130 to $46,794 |
| **5/14/2018 version** | |
| V., VI., VII Postdoctoral Fellowships and Training Grant sections | Updated post doc stipends eff. date to 10/1/2017 and supplementation language from PGY 0-3 to PGY 0-2. |
| **5/11/2018 version** | |
| IV., V., VI. Predoctoral and Postdoctoral Fellows on Fellowships and Training Grants | Effective FY 2018, note these changes:  
- Predoc stipend increase from $23,844 to $24,324  
- Post doc stipend increases on all PGY levels  
- Training related expenses increase from $8,850 to $9,850  
- Institutional allowance increase from $8,850 to $9,850 |
<p>| <strong>8/4/2017 version</strong> | |</p>
<table>
<thead>
<tr>
<th>Page</th>
<th>Content</th>
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<tbody>
<tr>
<td>IV, V.</td>
<td>Predoctoral and Postdoctoral Fellowships</td>
</tr>
<tr>
<td></td>
<td>Corrected typo re: completing InfoEd budget tab in InfoEd</td>
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<tr>
<td></td>
<td>From: Instructions for Competitive Renewals (e.g., New, Resubmission Applications)</td>
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<tr>
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<td>To: Instructions for Competitive Applications (e.g., New, Resubmission Applications, Competitive Renewals)</td>
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<tr>
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<td>IV., VI., VII. Predoctoral Fellowships and Training Grant sections</td>
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<tr>
<td></td>
<td>Effective FY 2017, NIH predoc stipend increase from 23,376 to 23,844</td>
</tr>
<tr>
<td>6/22/2017</td>
<td>version</td>
</tr>
<tr>
<td>II., IV., VI., VII.  Pre and Post Doc sections</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Effective 7/1/2017, note these changes in the Graduate Student (Predoc) Compensation Package:</td>
</tr>
<tr>
<td></td>
<td>- Total Compensation Increase from 43,692 to 45,130. Breakdown of total compensation is as follows:</td>
</tr>
<tr>
<td></td>
<td>o Direct Compensation increase from 34,000 to 36,000.</td>
</tr>
<tr>
<td></td>
<td>o Health Insurance increase from 6,076 to 7,381.</td>
</tr>
<tr>
<td></td>
<td>o Tuition decrease from 3,616 to 1,749.</td>
</tr>
<tr>
<td></td>
<td>Effective 7/1/2017, note this change in the Post Doc sections:</td>
</tr>
<tr>
<td></td>
<td>- Health Insurance increase from 6,076 to 7,381.</td>
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<tr>
<td>IV., V., VI. Predoctoral and Postdoctoral Fellows on Fellowships and Training Grants</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Added information about supplementation of NRSA (i.e., NIH) stipends.</td>
</tr>
<tr>
<td></td>
<td>- Added non-NRSA (i.e., non-NIH) rates.</td>
</tr>
<tr>
<td>III.</td>
<td>Post Doctoral Fellows on Research Grants</td>
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<tr>
<td></td>
<td>New section added; subsequent sections renumbered.</td>
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<tr>
<td>IV., V., VI. Predoctoral and Postdoctoral Fellows on Fellowships and Training Grants</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Added post award form and xTRAIN processing information.</td>
</tr>
<tr>
<td>III. and IV. Graduate Student and Postdoctoral Fellows on Research Grants</td>
<td></td>
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<tr>
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<td>Added Individual Development plan requirement for Research Performance Progress Reports (RPPRs)</td>
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<td>Numbering system below incorporates numbering adjustments from the 6/17 version.</td>
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<tr>
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<tr>
<td>IV, VI., VII.  – Pre Doc sections</td>
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<tr>
<td></td>
<td>Effective 2/3/2017, the annual predoctoral tuition amounts increased in Y1, Y2, Y4, and Y5.</td>
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<tr>
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<tr>
<td>V., VI., VII. – Post Doc Stipend sections</td>
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<tr>
<td></td>
<td>Effective 12/1/2016, post doc stipend increase as per planned.</td>
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<td>II., VII.  – Graduate Students on Research Grant sections</td>
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<tr>
<td></td>
<td>The maximum total compensation of graduate students on Federal grants is tied to the NIH Postdoc level 0, which the NIH currently sets at $47,484 eff. 12/1/16. For now, Sinai is using a lower cap of $43,692.</td>
</tr>
<tr>
<td>8/2016</td>
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<tr>
<td>V., VI., VII. – Post Doc Stipend sections</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Effective 12/1/2016, planned post doc stipend increase.</td>
</tr>
<tr>
<td>5/2016</td>
<td>version</td>
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<td>II., IV., V., VI., VII. - Pre and Post Doc sections</td>
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<td></td>
<td>Effective 7/1/2016, health insurance decrease from 7,091 to 6,076.</td>
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<td>II., VII.  – Pre Doc sections</td>
<td></td>
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<tr>
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<td>Effective 7/1/2016, total tuition reimbursement for graduate students on research grants increased from 2,601 to 7,408.</td>
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<td>II., IV., V., VI., VII. – Pre Doc and Post Doc sections</td>
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<td>Effective 7/1/2016, per credit tuition amount increased from 1,100 to 1,200.</td>
</tr>
<tr>
<td>1/2016</td>
<td>version</td>
</tr>
<tr>
<td>I.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Clarified language on types of grants Medical Students can participate in.</td>
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<tr>
<td>II., IV., V., VI., VI. - All Pre and Post Doc sections</td>
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<tr>
<td></td>
<td>Updated pre and post doc rates for FY 2016.</td>
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<tr>
<td>12/2015 version</td>
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<tr>
<td>----------------</td>
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</tbody>
</table>
| **IV. Predoctoral Fellowships (F30/F31)** | - Effective 1/1/2016, tuition and fees for predoctoral fellows increased in Y3-5.  
- Added partial yr Y6 information for tuition and fees for predoctoral fellows. |
| **VI. Predoctoral and Postdoctoral Fellows on Training Grants** | See changes above. |
| **VII. All Costs: Budgeting Students and Post Graduates on Federal Research, Fellowship, and Training Grants** | See changes above. |