

### **Non-Federal Fellowship Compensation**

Regardless of the terminology used by the funding agency as per IRS regulations, ISMMS does not treat non-federal fellowships as stipends. Rather they are treated as direct compensation for medical students on a scholarly year and for predoctoral fellows and as salary for postdoctoral fellows.

The maximum amount allowed should be budgeted unless it exceeds the actual direct compensation or salary as applicable.

Please budget as the funding agency requires. Contact the [GCO](#) with any questions.