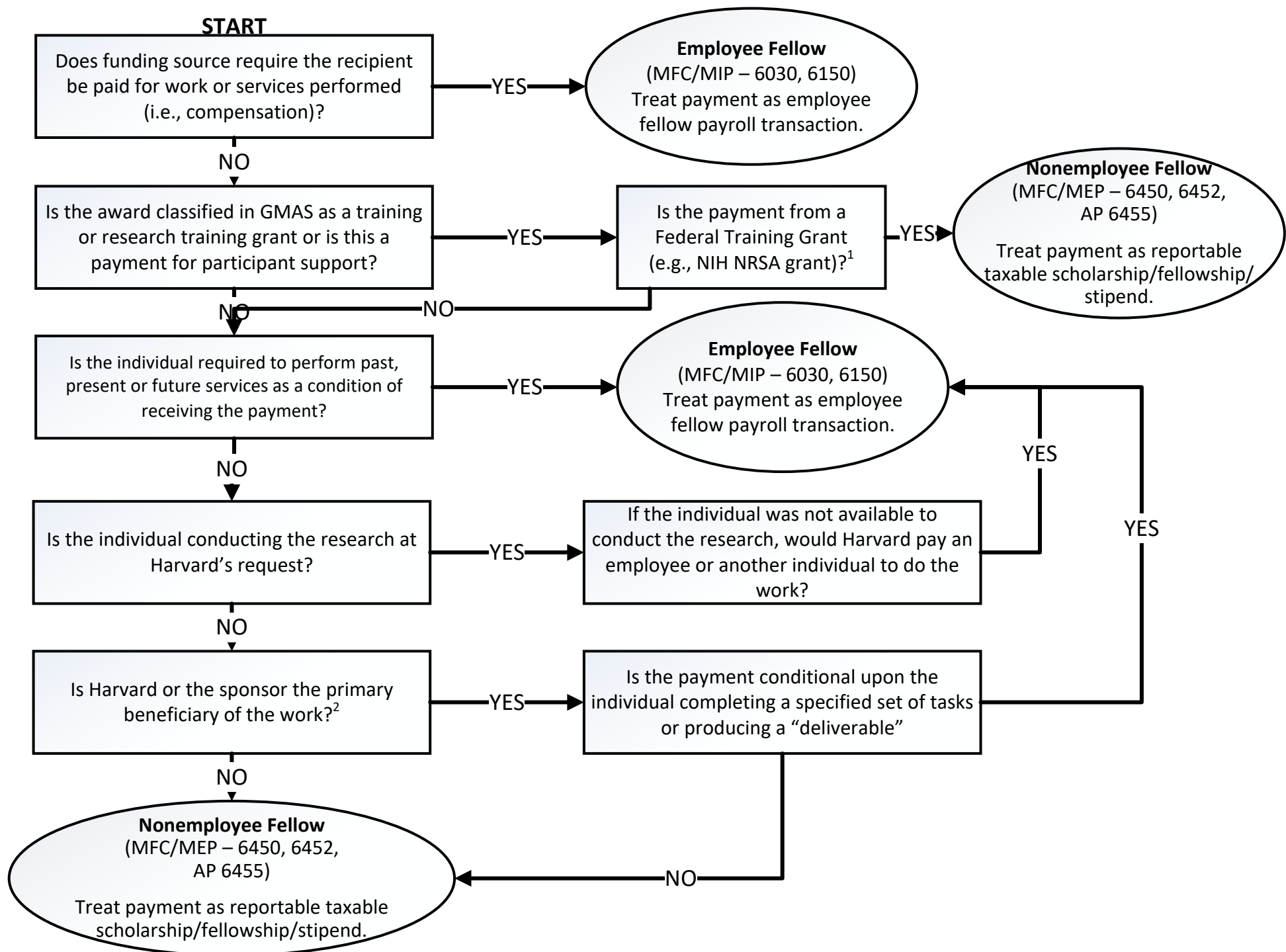


Employee Fellow or Nonemployee Fellow Flowchart (Nonstudent or Non-Harvard Student)

12/05/2022 Working Draft – Comment period through 5/31/23. Submit feedback to financialpolicy@harvard.edu

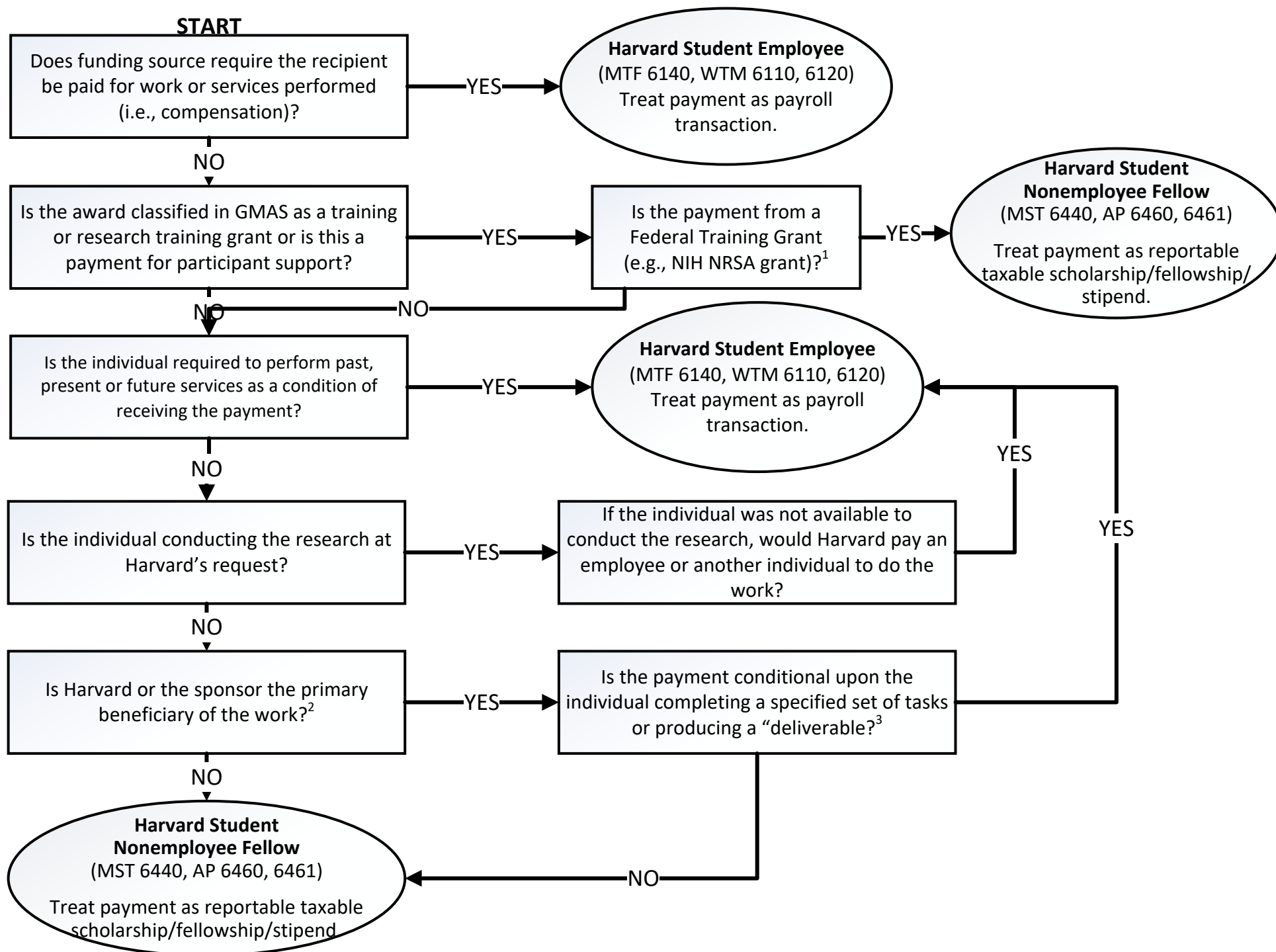
Note: The term fellow may be used interchangeably with other terms such as scholar, Post Doc, trainee, grantee, stipendee, scholarship, awardee, etc.



Employee Fellow or Nonemployee Fellow Flowchart (Harvard Student)

12/05/2022 Working Draft – Comment period through 5/31/23. Submit feedback to financialpolicy@harvard.edu

Note: The term fellow may be used interchangeably with other terms such as scholar, Post Doc, trainee, grantee, stipendee, scholarship, awardee, etc.



Employee Fellow or Nonemployee Fellow Flowchart Notes

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Note: The term fellow may be used interchangeably with other terms such as scholar, Post Doc, trainee, grantee, stipendee, scholarship, awardee, etc.

Pay groups:

AP – Accounts Payable – Buy-to-Pay system
MEP – Monthly External Post Doc (stipendee)
MFC – Monthly Faculty Payroll
MIP – Monthly Internal Post Doc (employee)
MTF – Monthly Teaching Fellow Payroll
MST - Monthly Stipend
WTM – Weekly Payroll

The grant or sponsor's terms and conditions as well as the budget and budget narrative may be helpful in determining the purpose of the payment and help classify it correctly. See [Guidance](#) for complete details.

An individual's visa status may restrict them from being paid on a certain pay type. For example, recently graduated students on an OPT must be paid as an employee and not a stipendee.

Participant support costs may be determined based on a unique subactivity.

¹ Per IRS guidance, stipends for research through NIH NRSA institutional training grants may be treated as taxable scholarships/fellowship/stipend grants. This exception is only when the NRSA grant is consistent with NIH guidelines.

² Harvard or the grantor/sponsor is the primary beneficiary if one or more of the following is true:

- services are for a grant that has a deliverable to the sponsor;
- individual is performing a function that directly enhances the program or activities of Harvard or the sponsor;
- individual is participating in an activity that generates income to Harvard or the sponsor;
- primary purpose of the work is for Harvard to obtain useful results from the individual's research;
- Harvard or the PI determines the research activities

³ Yes - if Harvard can immediately stop or cancel the payment if individual discontinues work.
No - if the payment will continue through the period assigned even if individual does not complete work.

NOTE: Adjustments or retro reclassification between employee fellow salary/wages and nonemployee fellow payments should be avoided as they may result in interest & penalties for the individual as well as Harvard. Contact your Faculty/Academic/Postdoctoral Affairs Office for additional guidance.