

Graduate Fellow Compensation and Taxes

Disclaimer: The information below is for general informational purposes only and should not be considered tax or legal advice. For tax or legal advice, please contact a qualified professional. Basic tax information and commonly used forms are available from the Ohio State Office of Human Resources [Tax Office](#) (Payroll Services). Payroll Services, however, cannot provide personalized tax guidance and encourages individuals to contact a tax advisor or the Internal Revenue Service (IRS), 1-800-829-1040, <http://www.irs.gov/>, for specific information and advice about your tax obligations.

Compensation: Usually, the grantor specifies the stipend. The College of Medicine supplements the fellowship stipend for BSGP students to bring the minimum stipend up to an amount agreed upon annually by the College of Medicine.

Taxes: According to the Federal Tax Reform Act of 1986, fellowship stipends are considered taxable income. However, because fellowships are considered awards, the University may not withhold income tax from the monthly stipend. Fellows will not receive a W-2 Form. Fellows may be required to file federal and state estimated quarterly income tax forms. Information and forms on quarterly filing can be obtained from a tax advisor or at Internal Revenue Service (IRS). Some helpful links:

- Federal information: <http://www.irs.gov/>. Search for documents using the basic search box in the upper right-hand corner.
 - Tax Topic 355: Estimated Tax
 - Publication 505: Tax Withholding and Estimated Tax
 - Publication 970: Tax Benefits for Education
 - Form 1040-ES: Estimated Tax for Individuals (instructions for calculating and submitting your estimated tax payments)
- State of Ohio Income Tax: [Estimated Payments](#) (includes a link to form IT 1040ES)
- City of Columbus (see Quarterly Statement of Estimated Tax instructions and form):
http://www.columbusnet.net/taxforms.aspx?type=858&filter=all&id=5602&menu_id=462

Resources:

- [Fisher College of Business Tax Clinic](#)
- [Student Wellness Center Scarlet and Gray Financial](#)
- [OSU Office of the Controller Tax Compliance](#)