

Information for Postdoctoral Fellows and Postdoctoral Research Associates

Brown University makes two types of postdoctoral appointments, Postdoctoral Fellows (PDF) and Postdoctoral Research Associates (PDRA). Both are intended to enhance and support the academic and research development of the appointee. Individuals holding postdoctoral appointments are supervised and mentored by a senior scholar, and are guaranteed freedom to publish. Since these appointments are intended to contribute to career development, they have limited terms.

It is important to note that Postdoctoral Research Associates are Brown employees, while Postdoctoral Fellows are not. This difference in employment status means that PDRAs receive salary and PDFs receive stipends; this requires different tax treatment. Moreover, although both PDRAs and PDFs have access to health and dental insurance through Brown, payment and withholding arrangements differ.

- Because PDRAs are employees, they are eligible to participate in employee benefit plans on the same basis as other employees, depending on the length of appointment and the fraction of time.
- Although PDFs are not employees and are therefore not eligible to participate in Brown employee benefit plans, Brown has made special arrangements with our insurance carriers to provide access to BlueCross/BlueShield (health) and Delta Dental (dental) plans.
- Brown will require that support be available for the cost of health and dental insurance for PDFs at the individual premium level. The Brown contribution toward insurance costs is assigned to the Fellow's institutional allowance, when there is one available. If an institutional allowance or other source of support is not available, the department must provide this support. The department may also authorize medical and dental contributions at the 2-person or family premium level if funding is available. For benefit costs, see http://www.brown.edu/Administration/Human_Resources/current_faculty_benefits_health.html
- IRS regulations require that Brown's contribution for health/dental premiums, and the post doc's contribution to these, be treated differently for PDRAs and PDFs. Regulations regarding the withholding of some taxes (e.g. Social Security) also differ. Please see the table below.

	Postdoctoral Research Associate (employee)	Postdoctoral Fellow (non-employee)
Salary / Stipend	Salary	Stipend
• Federal Taxes	Withheld	Withheld
• State Taxes	Withheld	Withheld
• Social Security and Medicare	Withheld	Not subject to or eligible for social security
• TDI	Withheld	Not subject to or eligible for TDI
Unemployment	Eligible	Not eligible
Worker's Compensation	Covered	Not covered
Brown contributions for medical and dental insurance	Not taxable to employee	Taxable income to fellow
Individual contributions for medical and dental premiums	Pre-tax withholding	Post-tax withholding
Employee benefits other than health and dental insurance	May be eligible depending on length & time fraction of appointment	Not eligible