

## 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 percent time worked.
- 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 PDFs with access to BlueCross/BlueShield (health) and Delta Dental (dental) plans.
- Brown requires 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.
- 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:

<b>Postdoctoral Fellow (non-employee)</b>	
Pay Source	Stipend
Federal Taxes	Withheld
State Taxes	Withheld
Social Security and Medicare	Not subject to or eligible for social security
TDI (Temporary Disability Insurance)	Not subject to or eligible for TDI
Unemployment	Not eligible
Worker's Compensation	Not covered
Brown's contributions for medical and dental insurance	Taxable income to fellow
Individual contributions for medical and dental premiums	Post-tax withholding
Employee benefits other than health and dental insurance	Not eligible

### Leave of Absence and Time Off Policies

- **Sick and Vacation Time Off** - 10 vacation days and 12 sick days are provided on the first day of appointment. Sick and vacation days are provided on an annual basis and must be used within 1 year of the start of the appointment or will be forfeited. Any unused sick or vacation at end of the appointment will be forfeited and, therefore, not paid out.
- **Leave of Absence** – up to 6 weeks of paid leave are available for medical and maternity/paternity reasons (funding will be determined by your department depending on grant or contract funding source/availability).
- **Certification Form** - For all leaves of absence requests, you will be required to have your doctor complete a Certification of Health Care Provider form and return the form to Human Resources (Fax 401-863-3158), Attn: Leave Specialist. The form can be found at: <http://www.dol.gov/whd/forms/WH-380-E.pdf>
- **Returning from Leave:** A return to work note (provided from the treating physician) needs to be submitted to your department upon return from a medical leave. A copy of this note should be forwarded to Human Resources, Box 1879, Attn: Leave Specialist.

### Leave of Absence and Time Off Workday Procedures

- **Request Time Off** – To request a sick or vacation day, navigate to the *Time Off* worklet in Workday, found on your *All About Me* landing page. Select *Request Time Off*. Select the date and time off type before submitting for approval.
- **Request Leave of Absence** - To initiate a request for a Leave of Absence, navigate to the *Time Off* worklet in Workday, found on your *All About Me* landing page. Select *Leave of Absence* and enter the corresponding leave information including last day worked, expected return date and leave reason before submitting for approval.