

**Graduate Student Appointments**

(For more information, see the "Guide to Graduate Student & Post-Doctoral Appointments" on the Corporate Tax website at <http://www.finance.upenn.edu/comptroller/tax/appointments.shtml>)

Job Type	PennWorks: Browse (to view); Update Bio Info*				Graduate Funding System (GFS) Designation	PennWorks: Roles/Distributions (select task to view &/or update)				US Citizen Tax Withholding						Notes	
	REG or TEMP	Salary Key	Empl Type (E/N)	Pay Status		Job Class	Job Title	Earnings Type**	Object Code***	EB Charge	Paid	W-2 Issued	Federal Income Tax	PA State Income Tax	Philadelp hia City Wage Tax		FICA/ Medicare
Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	TA with courses	217004	Teaching Assistant	GF5	5040	none	Monthly	YES	YES	YES	50%	Exempt	A full-time graduate student enrolled in a degree program who teaches or guides students under the direction of a faculty member. <b>The teaching assistant's duties are not a requirement for the degree. Use for payments made during the academic year, Sept. through May.</b>
Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	TA without courses	217002	Teaching Assistant (summer)	GF1	5049	part time EB	Monthly	YES	YES	YES	YES	YES	A full-time graduate student enrolled in a degree program who teaches or guides students under the direction of a faculty member. <b>The teaching assistant's duties are not a requirement for the degree. Use for payments made in June, July, and August.</b>
Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	Teaching Fellow	217003	Teaching Fellow	GF6	5048	none	Monthly	YES	YES	Exempt	50%	Exempt	A full-time graduate student appointed to provide teaching or guidance of students directly related to the area in which his or her degree is to be conferred. <b>The teaching fellow's duties are a requirement for the degree.</b>
Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	RA with courses	206060	Research Assistant A	GF5	5041	none	Monthly	YES	YES	YES	50%	Exempt	A full-time graduate student engaged to aid the research of an investigator or a member of the faculty. <b>The work, even if carried out in the home department, is not a requirement for the degree. Use for payments made during the academic year, Sept. through May.</b>
Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	RA without courses	206061	Research Assistant B (summer)	GF1	5070	part time EB	Monthly	YES	YES	YES	YES	YES	A full-time graduate student engaged to aid the research of an investigator or a member of the faculty. <b>The work, even if carried out in the home department, is not a requirement for the degree. Use for payments made in June, July, and August.</b>
Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	Research Fellow	217303	Research Fellow	GF6	5044	none	Monthly	YES	YES	Exempt	50%	Exempt	A full-time graduate student appointed for research directly related to the area in which his or her degree is to be conferred. <b>The research fellow's duties are a requirement for the degree.</b>
Non-Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	Non-Service Fellow	217401	Educational Fellowship Recipient	GF2	5046	none	Monthly	NO (See notes)	Exempt (But see notes)	Exempt	Exempt	Exempt	A full-time graduate student enrolled in a degree program. An Educational Fellow receives a fellowship that is normally paid from University of Pennsylvania funds, such as a dean's account or the University Fellowship fund. <b>The Educational Fellowship requires no service of the student for the term of the appointment.</b> Amounts paid to such students are to aid them in the pursuit of their studies, the primary purpose of which is to further the students' education and training. <b>Since no services are required by the individual, the University is not currently obligated to withhold Federal income tax, FICA/Medicare tax, Pennsylvania personal income tax, or City of Philadelphia wage tax or report such payments on IRS Form W-2 Although no reporting or withholding is required for U.S. students, the students must report and pay federal income tax on any payments in excess of tuition, fees, books, and certain other expenses.</b>
Non-Service	T (Temporary)	T (Temporary)	E (Exempt)	S (Salaried)	Pre-Doctoral Fellow	217801	Pre-Doctoral Trainee	GF2	5045	none	Monthly	NO (See notes)	Exempt (But see notes)	Exempt	Exempt	Exempt	A full-time graduate student enrolled in a degree program, who participates in training programs directly related to his/her degree. <b>A pre-doctoral trainee receives a fellowship that is paid from external grants but that requires no service of the student for the term of the appointment.</b> The normal source of funding is a U.S. government training grant (i.e. an N.R.S.A. institutional or individual grant). A Pre-Doctoral Trainee does not perform services for the University, but may engage in research to further his or her personal and professional development. <b>Since no services are required by the individual, the University is not currently obligated to withhold Federal income tax, FICA/Medicare tax, Pennsylvania personal income tax, or City of Philadelphia wage tax or report such payments on IRS Form W-2 Although no reporting or withholding is required for U.S. students, the students must report and pay federal income tax on any payments in excess of tuition, fees, books, and certain other expenses.</b>

\* Determines Staff Benefits Eligibility (Salary Key T = not eligible) and Exempt/Non-Exempt Status

\*\* Determines withholding status (For foreign nationals, the Corporate Tax Office replaces these earnings type codes with others when treaty benefits apply)

\*\*\* Determines EB charge