

Fellowships-Teaching Assistantships and Graduate Student Research Assistantships

Plant Biology graduate students are funded by fellowships, teaching assistantships (TAs), research assistantships (GRAs), or some combination of the three. Fellowship funding comes from various sources such as research grants to the major professor, research grants to the student, Graduate Division fellowships, and various extramural resources. Campus guidelines and forms for fellowship, GR and TA/ASE appointments are available through the Graduate Division (http://graduate.ucr.edu/grad_employees.html).

No tax is withheld from fellowship funds and students should plan accordingly.

Fellowships and scholarships from any source in excess of the amount equal to tuition, fees, books and course-related expenses are fully taxable though not subject to withholding taxes. This means you may incur a tax liability that is not withheld from your paycheck and that may need to be paid by you to the Internal Revenue Service (IRS) as Estimated Taxes. Contact the IRS for more information. Be sure to keep receipts for income tax reporting purposes. The Graduate Division cannot provide any additional information on taxes. You will have to consult a tax expert if you need help paying your taxes.

No matter what the funding source is, students are paid in *arrears* (just like other university employees). They receive their first check after their first month of work. For example, a student who starts work in fall quarter will receive their first paycheck on November 1.

The terminology for student funding and fees can be confusing and described below.

Graduate Division Stipend: Usually awarded as part of a larger fellowship package, these dollars go directly from Graduate Division to the student. The student receives quarterly disbursements at the beginning of each quarter of their award. Disbursements are scheduled to post to student account for the first day of each quarter for those who have direct deposit. Paper checks will be mailed out on these dates to those students who do not opt for direct deposit.

Graduate Student Researcher (GSR): An employment title for graduate students conducting research (either independent or directed). Students may not be appointed at more than 49% during the academic year. During academic breaks and the summer a student may be employed up to 100%.

GSR appointments at 25% or more during the academic year are entitled to GSHIP and PFR (see below). Financial support for GSR employees is provided by faculty extramural grants and departmental general funds.

Teaching Assistant (TA): Teaching Assistant (also known as Academic Student Employee ; ASE) is the employment title for graduate students who are teaching part of a course (normally labs or discussion sections) under the guidance of a faculty member/instructor. Students may not be appointed at more than 50% (average of 20 hr work per week) during the academic year. If they are appointed at 25% (average of 10 hr work per week) or more time during an academic quarter, they are entitled to GSHIP and PFR (see below).

Partial Fee Remission (PFR): Students who are appointed at 25% or more time during an academic quarter as a GSR or TA are entitled to PFR. This entitlement pays part (but not all) of the students' mandatory university fees. Typically this covers the University Educational Fee and the University Registration Fee.

Graduate Student Health Insurance (GSHIP): Students who are appointed at 25% or more time as a GSR or TA during an academic quarter are entitled to have their GSHIP fees paid for them. The actual dollar amount of GSHIP changes as the insurance prices change from year to year. Students who have private Health Insurance comparable to the University's coverage can apply for a waiver of the GSHIP fees. This amount will not be reimbursed to the student, this fee is simply waived. Deadline dates for petitioning for exemption from GSHIP are firm. Contact the Student Health Insurance coordinator at (951) 827-5683 or (951) 827-3031 for information.

Non-Resident Tuition Remission (NRT or NRTR): Non-residents of California (either domestic or international) who are appointed at 45% or more as a GSR are entitled to have their Non-Resident Tuition paid for them.

Domestic non-resident students must establish California residency prior to their second year of study. Students must petition in person at the Office of the Registrar (located in the Student Services Building) for a change of classification from nonresident to resident status. All changes of status must be initiated before the first day of classes for the term that is intended to be classified as a resident term. Students planning to file for residence status after their first year should talk with the Residency Officer (located in the Office of the Registrar) well before the appropriate residence determination date, preferably during their first few weeks in California.

International Students are not eligible establish California residency and will owe Non-Resident Tuition for their entire student careers. However, when a student Advances to Candidacy (after Qualifying Exams are passed and all program course requirements are met), his/her Non-Resident Tuition is reduced to 0% for a total of nine quarters.

Fee Differential: *When a program or grant pays a student's fees for the PFR, GSHIP and NRTR there is a residual fee that must be paid by the graduate students. This mandatory university fee is called the fee differential and most students are required to pay this on a quarterly basis. This amount includes mandatory fees for the Student Recreation Center, Student Center (Commons) fee, course technology fee and miscellaneous campus Graduate Student Association fees. For the 2012-2013 academic year, this is expected to be approximately \$225 per quarter (\$675 annually).*

If you have questions contact:

Deidra Kornfeld, Student Affairs Officer (deidra.kornfeld@ucr.edu) for general questions on funding matters

Karen Smith in Graduate Division (karen.smith@ucr.edu) for more specific information on fellowships, teaching assistantships and graduate student research assistantships

Campus Health Center for information on the Graduate Student Health Insurance, (951) 827-5683 or go to <http://www.campushealth.ucr.edu/Insurance/Pages/Summary.aspx>