

110.3 Post-Doctoral Fellowships

Though qualified scholarships and fellowships are non-taxable to the recipient, IRS regulations require that the recipient must be a degree-seeking student to receive this tax benefit (*IRC 117(a)*). Because post-doctoral researchers do not enroll as degree-seeking students, these fellowship payments must be treated as compensation for services and reported at taxable wages on the recipients W-2.

The Financial Aid office has primary responsibility for scholarship and fellowship determinations and should be consulted on any questionable or unclear payments.