

Below are tables that summarize the different populations of trainees at BU and how Payroll, Stipends, Benefits, and Tuition is addressed based on the type of Sponsored Research Awards they are paid from.

Payroll / Stipend

Trainee Population	Sponsored Research Award Type	Payment Mechanism	Assessed Fringe Benefit Rate	Benefits	Tax Forms	GL #
BU Grad Student	T32 / F Series / R25	Stipend via Payroll	No	No	No Tax Form	523100
BU Post Doc Trainee	T32 / F Series / R25	Stipend via Payroll	No	No (outside of Health Ins and MBTA)	No Tax Form	523105
BU Undergrad Student	R01, etc (Non-Training Grant)	Salary via Payroll	No	No	No	500460; 500462; 500464; 500468
BU Grad Student	R01, etc (Non-Training Grant)	Salary via Payroll	Yes – 9.9%	Health Insurance	Yes – W2	500450; 500452; 500454; 500546; 500458
BU Post Doc Exempt	R01, etc (Non-Training Grant)	Salary via Payroll	Yes – Full Exempt Rate	Yes – Full Benefits	Yes – W2	500100

Tuition

Trainee Population	Sponsored Research Award Type	Tuition	GL #
BU Grad Student	T32 / F Series / R25	Complete Fund Data Sheet Must be applied to their student account and connect to the Sponsored Program Number	523110 / UIS: 0947
BU Post Doc Trainee	T32 / F Series / R25	Rare Instances – Contact your SP-Post RA for Assistance	
BU Undergrad Student	R01, etc (Non-Training Grant)	Complete Fund Data Sheet Must be applied to their student account and connect to the Sponsored Program Number	523110 / UIS: 0947 (if applicable and Grant covers cost)
BU Grad Student	R01, etc (Non-Training Grant)	Complete Fund Data Sheet Must be applied to their student account and connect to the Sponsored Program Number	523110 / UIS: 0947 (if applicable and Grant covers cost)
BU Post Doc Exempt	R01, etc (Non-Training Grant)	Rare Instances – Contact your SP-Post RA for Assistance	