**Fellowships at OSU – A Quick Tutorial**

While it is a very common perception that fellowships and GA positions are essentially identical in terms of the student benefit and general appointment process at OSU, there are actually very critical and impactful distinctions between the two – some of which have a financial impact on the student and/or unit/mentor.

Thus, it is critically important that we submit proposals in a manner which correctly reflects the role of the student in the research project. In reviewing funding announcements, pre-award support staff should be cognizant of key indicators which can provide guidance for proposal submissions. Some of these indicators or criteria that should be considered include:

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|  | **Graduate Assistantship** | **Fellowship Appointment** |
| **Student/faculty relationship** | Faculty member directs, supervises, and evaluates actions and time/effort of student | Student is self-directed in managing time and research progress, under the *mentorship and guidance* of a faculty advisor |
| **Whose research is it?** | The student’s efforts are contributing to the research progress/deliverables of the faculty member’s research | The student’s own research is the basis for the funding application |
| **Whose award is it?** | Faculty member is the PI of record | Can vary (not typical of training grants), but sponsor may issue award with the student named as PI (though OSU practice is to name the faculty as PI of record). Student may transfer award to another institution.  |
| **Key words or components in funding announcement** | Work, salary, effort, support personnel, assistantship | Fellowship, mentorship, traineeship, internship, apprenticeship, mentor support commitments |

As noted above, the way in which these awards are established at OSU has a very real and significant impact to the student. There are key differences in how and when the students are paid, tax withholding and receipt of tax filing documents, union representation, and, in some cases, minimum/maximum provisions of tuition remission/waiver, health insurance, and other research-related expenses.

In brief, a summary outline of some of those critical distinctions is noted below:

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|  | **Graduate Assistantship** | **Fellowship Appointment** |
| **Employment Status** | Represented employee of the university | No employee/employer relationship |
| **Compensation** | Student receives pay through payroll at the end of each pay period | Students are paid through the vendor payment process in advance of the pay period |
| **Tax Reporting** | Taxes are withheld, student receives W-2 | Taxes are not withheld (some exceptions for non-resident aliens), university may/may not issue 1099 |
| **Tuition Support** | Tuition is assessed at resident rate and remission follows payroll (unless grant funded and tuition is not allowed by sponsor, then cost shared by unit). Considered a payroll benefit. | Tuition is assessed at resident rate and charged to sponsor, to the maximum extent possible, and, if requested in time, any shortfall can be covered by the Graduate School (except summer term). Posted by Student Accounts. |
| **Health Insurance** | Provided as a benefit, per the collective bargaining agreement with CGE | Provided and, if allowable, charged to sponsor to the maximum extent possible |
| **Stipend Minimums/Maximums** | Subject to unit policies and Graduate School guidelines | Minimum of $2,000/month for 2020-21. |
| **Additional Allowances** | Other expenses typically charged as non-participant support lines on grant | If provided, student may use for travel, research supplies, professional development, etc. Graduate School may assess levy on institutional allowance to offset tuition support. |