Addendum to Memorandum of Understanding

For Trainee Name

The following are elements of information which should be attached to the University of Florida’s Memorandum of Understanding to Fellowship Recipients.

**Date**: July 9, 2018

**Title:**  Pre/Post-Doctoral Fellow

**Department/Unit:** College of XXXXX, Department of XXXXX

**Fellowship Award:** As a Pre/Post-Doctoral Fellow under the Comprehensive Training Program in Oral Biology, your NIH annual fellowship award will be $24,324 supplemented by $4.952.70 from Dr. XXXX’s or IDP non-federal funds. Your first payment will be processed effective August 16, 2018.

**Health Insurance:** As a Post Doc Fellow, you will be eligible to participate in the UnitedHealthCare StudentResources health insurance plan as a visiting scholar. To enroll, please contact HUB International at (352) 377-2002 within 60 days of appointment start date.

As a Pre Doc Fellow, you will be auto enrolled in the Mandatory Health Insurance plan administered by UnitedHealthcare StudentResources. No action will be required by you. The Annual Enrollment covers from August 16th to August 15th the following year, as long as you are appropriately registered and appointed as a pre-doctoral fellow. If you were employed as graduate assistant with the University of Florida prior to your fellowship appointment, you are eligible to purchase Gator GradCare Cobra insurance.

**Duties and Responsibilities:** You will be required to pursue your research training full time (40 hours per week). NIH supports the practical application and sharing of outcomes of funded research therefore you should make the results and accomplishments of your Kirschstein-NRSA training grant activities available to the research community and to the public at large. Your mentor, Dr. XXXX will assist and guide you in these activities.

The following additional requirements are necessary: (This section should include any program requirements the training grant director would like to include as part of their requirements)

* You must register and actively participate in GMS 7003 “Responsible Conduct of Biomedical Research”. (Pre/Post Doc Fellow)
* You must work with your mentor to create an Individual Development Plan as required by NIH Policy NOT-OD-14-113 (<http://grants.nih.gov/grants/guide/notice-files/NOT-OD-14-113.html>). We recommend using <http://myidp.sciencecareers.org>/.
* An annual report of your progress will be due to the Program Director, Dr. XXXX in Month & Year (forms will be sent to you prior to that time).
* You are expected to prepare an F31\_F32\_K99/R00 or similar fellowship application in the second year of support. (Pre/Post Doc Fellow)

Failure to meet the listed requirements may result in withdrawal of support.

A Notice of Appointment will be routed to your electronically via eRA Commons in the xTrain system and you will be required to complete and submit to the Principle Investigator. Please be aware that the first 1 or 2 paychecks of your fellowship will fluctuate.  Thereafter you will receive a regular biweekly amount for the duration of your appointment.  You will also have a travel allowance of $800 to be used for attendance at scientific meetings with the approval of the Training Program Director.

You will be required to sign a statement agreeing to maintain the confidentiality of protected health information and to complete HIPAA training regarding privacy and security issues annually. The confidentiality statement is found at: . Please read, sign and return it to the Oral Biology administration office. HIPAA training is available online at: . Upon completion of the training, print a copy of the certificate and forward to the department’s administration office.

If your job duties involve patient care, animal care or exposure to blood borne pathogens for which medical monitoring will be required, it may be necessary that you participate in a confidential pre-placement health screening program administered by the University of Florida’s Occupational Medicine Program and participate in training programs to minimize any occupational risks to you and ensure that you can safely perform the essential functions related to your appointment.

If you wish to pursue outside activities, or have a potential conflict of interest, you shall notify your supervisor in writing (using the proper University of Florida forms) and obtain written approval of your supervisor before engaging in outside activities. Such notification must be done annually (effective July 1 for future academic years) for as long as you continue to engage in such activity or have such conflict of interest, or at any time your circumstances change.

In performance of your appointment, both you and the College are subject to the Constitution and laws of the State of Florida, and the rules, regulations and policies of the Florida Board of Governors, the Board of Trustees and the University of Florida.

**Taxability of Fellowship awards: S**ection 117 of the Internal Revenue Code applies to the tax treatment of scholarships and fellowships. Degree candidates may exclude from gross income (for tax purposes) any amount used for course tuition and related expenses, such as fees, books, supplies, and equipment, required for courses of instruction at a qualified educational organization. Non-degree candidates are required to report as gross income any monies paid on their behalf for stipends or any course tuition and fees required for attendance.

The taxability of fellowship awards in no way alters the relationship between trainees and grantee organizations. Kirschstein-NRSA fellowship awards are not considered salaries. In addition, trainees supported under Kirschstein-NRSA institutional research training grants are not considered to be in an employee-employer relationship with NIH or the grantee organization solely as a result of the Kirschstein-NRSA support. Interpretation and implementation of the tax laws are the domain of the IRS and the courts. NIH takes no position on what the status may be for a particular taxpayer, and it does not have the authority to dispense tax advice. Individuals should consult their local IRS office about the applicability of the law to their situation and for information on their tax obligations. If you have questions related to your tax responsibilities, you may contact the university’s Payroll and Tax Services Office at 352-392-1231.

**Form 1099:** Although stipends are not considered salaries, the income still is subject to Federal and, sometimes, State taxes. The grantee organization may report such income on IRS Form 1099, Statement of Miscellaneous Income. Normally, the business office of the grantee organization will be responsible for annually preparing and issuing the IRS Form 1099 for trainees. Grantee organizations are not required to issue the Form 1099, but it is a useful form of documentation of income received and it serves as a reminder to the trainee that some tax liability may exist. Even if the grantee organization does not issue the Form 1099, trainees are required to report Kirschstein-NRSA stipends as income.

If you have questions, please do not hesitate to contact me by phone (352-XXX-XXXX), Fax (352-XXX-XXXX) or e-mail address or Grants Manager, XXXXXX, by email address or at (352-XXX-XXXX).

Sincerely,

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Training Grant Director (PI)

I understand and accept the conditions of this offer as outlined above:

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Trainee’s Name Date

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Mentor’s Name Date