Class of 2020-21
Financial Details for First-Time Fellows

STIPENDS
The Center bases stipends for first-time fellows who qualify for our funding on the base academic (nine-month) salary for the year immediately before your fellowship year. Stipends for the fellowship year 2020-21 will be based on 2019-20 salary amounts. We will ask you to provide the base nine-month salary for 2019-20 in our online intake form. This should exclude any salary increase you expect to receive for 2020-21, as well as any additional increments for summer service, administrative duties, etc.

Calculation of Stipends: Stipends are calculated to not exceed one-half of your base academic (nine-month) salary for 2019-20, and are capped at a maximum of $79,000 regardless of your actual salary. In addition, the sum of the fellow’s funding from a home institution and external awards and grants, along with a Center stipend, may not exceed the fellow’s base academic salary for the fellowship year.

CASBS calculates and confirms stipend amounts by late March via e-mail once everyone has completed the online intake form.

How Stipends are Paid: Stipend checks are issued at the end of each month and usually arrive at CASBS by the last day of the month. We strongly encourage you to enroll in direct deposit. The stipend check is dispersed over a nine-month period beginning in September and ending in May. (Payments are dispersed over four months for fall-only fellowships and five months for spring-only fellowships).

Please note that the CASBS stipend is only payable to the fellow, not the fellow’s home institution.

Benefits: Some fellows endorse their check over to their home institution to continue their benefits, as benefits are not provided by Stanford University to fellows. It is up to the fellows to negotiate continued benefits with their home institution while on leave.

Income Tax Withholding and Reporting
Fellowship support payments provided to CASBS fellows are not considered compensation for employment and, as such, you will not receive a tax document reporting these payments. Although not reported to you on a tax document, the fellowship support that you receive is likely taxable for you. We encourage you to consult with your tax advisor early in the fellowship year.

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to become familiar with the tax-reporting regulations required on your funding from Stanford/CASBS. Please see a general overview of tax-reporting obligations below:

**US Citizens, Permanent Residents, and Residents for Tax Purposes**
Fellowship payments to US citizens, permanent residents, and residents for tax purposes are taxable to the recipient. Stanford does not withhold tax from these payments. We recommend that you retain all documents containing payment information from Stanford for your tax files. It is suggested that recipients make quarterly tax payments to the IRS and the State of California. See Form 1040ES at [http://www.irs.gov](http://www.irs.gov) and Form 540ES at [http://www.ftb.ca.gov](http://www.ftb.ca.gov). Following the end of each calendar year, Stanford University Payroll will mail a letter to you that will state the total amount of fellowship you received from Stanford. The letter is mailed to the address on file at Stanford; it is not filed with the Internal Revenue Service.

**Non-US Resident**
Fellowship payments to non-US residents are subject to 14% federal tax withholding and are reported on Form 1042-S. Form 1042-S is mailed yearly by March 15. Nonresidents from a country with a tax treaty can claim exemption from withholding by filing Form W-8BEN with Stanford University Payroll. A Social Security Number or Individual Taxpayer Identification Number (ITIN) is required to claim the tax treaty benefit. It is suggested that recipients make quarterly tax payments to the State of California. See Form 540ES at [http://www.ftb.ca.gov](http://www.ftb.ca.gov).

**HOUSING ALLOWANCE**
Fellows are expected to reside locally during the term of fellowship in a community within fifteen (15) miles of the Center. San Francisco, Berkeley, the East Bay, and San Jose, for example, do not fulfill this requirement. The housing allowance is intended to help defray the costs of renting a local apartment or house during the CASBS fellowship.

CASBS will pay, as needed, a $1,000 per month housing allowance for up to nine months of fellowship residence (September to May) to all first-time fellows who do not already live within a 15-mile radius. The housing allowance will be added to your monthly stipend payment and is tax-reportable to you.

**RELOCATION ALLOWANCE**
The relocation allowance is intended to cover both your outbound and return trip and shipping costs. First-time fellows from local institutions such as Stanford, University of California, Berkeley, University of California, Santa Cruz, and University of California, San Francisco do not receive support for relocation expenses. All other first-time fellows will receive a relocation allowance as needed.

CASBS calculates and confirms relocation amounts by late March via e-mail once everyone has completed the online intake form. It will be paid to you in one lump sum within two weeks of your arrival (September 1 or after) and submission of the required paperwork. The relocation allowance is tax-reportable to you.

**RESEARCH ALLOWANCE**
First-time fellows are provided with a Center research-expense account of $600 for the fellowship year. (First-time fellows appointed for less than the full fellowship year receive $300). These funds are intended to support your research while in residence and must be used
during the fellowship year. **The deadline to use these funds and submit to CASBS for reimbursement is May 28, 2021.**

Fellows are reimbursed for allowable expenses. Examples of reimbursable research-related expenses include: books, subscriptions to professional journals, travel to present your CASBS research at a conference or meeting, business lunches with colleagues, computer support/repair, computer keyboards and mice, unique IT equipment related to research topic, and parking permits for meetings with colleagues on the Stanford campus. Examples of non-reimbursable expenses are: memberships in professional organizations, purchasing of computer devices and/or peripherals (e.g. hard drives, monitors, printers), and the shipping of professional materials. All research-fund reimbursements are tax reportable to you.

**QUESTIONS**

If you have questions about financial-related matters, please contact Angela Schroeder or Sally Schroeder.

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