Policy 2.54
National Research Service Award (NRSA) Payments

Responsible Official: Vice President for Finance/Chief Financial Officer
Administering Division/Department: Payroll
Effective Date: January 01, 2008
Last Revision: July 31, 2013

Policy Sections:
I. Overview
II. Applicability
III. Policy Details
IV. Definitions
V. Related Links
VI. Contact Information
VII. Revision History

Overview
To provide guidelines for the administration and payment of University contractors who fall under the National Research Service Award (NRSA).

Applicability
NRSA participants and their supervisors.

Policy Details
Individuals who work for the University but are compensated through the NRSA are considered contractors and not employees. Their compensation is paid monthly through the payroll system.

These team members should be set up in the Human Resources system like a regular employee.

For tax purposes, NRSA contractors are always FICA exempt, regardless of residency status. However, individuals may elect to have additional taxes taken from their compensation. NRSA participants do not receive W-2s at the end of the calendar year, but rather they receive a 1099 for their tax records.

Write “NIH NRSA” on the top of W4 and G4 forms that are sent to the Payroll Department to assure that these individuals are processed accurately.

Non-resident aliens who are compensated through NRSA must meet with Mary Chenault in the Controller’s Office at 1599 Clifton Road to ensure proper taxation. NRA individuals will receive a 1042S rather than a 1099.

Definitions
National Research Service Award (NRSA): Congress enacted the National Research Service Act Program in 1974 to help ensure the availability of highly trained health professionals. Various government agencies now provide NRSAs to support that goal.
Related Links

- Current Version of This Policy: [http://policies.emory.edu/2.54](http://policies.emory.edu/2.54)
- Human Resources system: [https://hrprod9.emory.edu/psp/hrprod9/?cmd=login](https://hrprod9.emory.edu/psp/hrprod9/?cmd=login)
- Payroll Department: [https://www.finance.emory.edu/home/payroll/index.html](https://www.finance.emory.edu/home/payroll/index.html)

Contact Information

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>NRSA Payments</td>
<td>Payroll Department</td>
<td>404.727.6100</td>
<td><a href="mailto:payroll@emory.edu">payroll@emory.edu</a></td>
</tr>
<tr>
<td>NRA</td>
<td>Controller’s Office</td>
<td>404.727.6080</td>
<td><a href="mailto:ctrl@emory.edu">ctrl@emory.edu</a></td>
</tr>
</tbody>
</table>

Revision History

- Version Published on: Mar 13, 2009 (Updated “Related Links”)
- Version Published on: Mar 13, 2009 (Original Publication)

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.