



## Policy 2.54 National Research Service Award (NRSA) Payments

**Responsible Official:** Vice President for Finance/Chief Finance Officer

**Administering Division/Department:** Payroll

**Effective Date:** January 01, 2008

**Last Revision:** September 14, 2017

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### 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 NRSA's to support that goal.

## Related Links

- Current Version of This Policy: <http://policies.emory.edu/2.54>
- [Human Resources system](https://psofthr.cc.emory.edu): (https://psofthr.cc.emory.edu)
- [Payroll Department](https://www.finance.emory.edu/home/payroll/index.html): (https://www.finance.emory.edu/home/payroll/index.html)
- [Office of the Controller](https://www.finance.emory.edu/home/accounting_svcs/index.html): (https://www.finance.emory.edu/home/accounting\_svcs/index.html)

## Contact Information

Subject	Contact	Phone	Email
NRSA Payments	Payroll Department	404.727.6100	payroll@emory.edu
NRA	Controller's Office	404.727.6080	ctrl@emory.edu

## Revision History

- Version Published on: Jul 31, 2013 (*Updated the HR PeopleSoft/Self-Service System link per Mary Dial's req*)
- Version Published on: Jul 31, 2013 (*Updated "Related Links"*)
- Version Published on: Mar 13, 2009 (*Original Publication*)

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