

**This is an example of a Post Doc/Medical Resident that should have been on a NRSA grant over 9 months ago**

Summary of 9 months of wages and taxes			Should have been set up		Adjustments needed to correct employee		
	Each month Summary	9 month Summary	Record 0 EUM	9905 Research Fellow/Trainee Assignment	Record 0 EUM Assignment	Record 1 (NHM) 9905 Research Fellow/Trainee Assignment	Refund back to EE
Wages	\$3,622.00	\$32,598.00	\$175.00	\$3,447.00		-\$31,023.00	\$31,023.00
OASDI tax	\$215.86	\$1,942.74	\$2.14	\$0.00		-\$1,923.43	\$1,923.43
Medicare tax	\$50.48	\$454.32	\$0.50	\$0.00		-\$449.83	\$449.83
Federal tax	\$281.63	\$2,534.67	\$0.00	\$0.00		-\$2,534.67	\$2,534.67
State tax	\$169.32	\$1,523.88	\$0.00	\$0.00		-\$1,523.88	\$1,523.88
Medical pre-tax	\$51.00	\$459.00	\$51.00				
Dental pre-tax	\$25.50	\$229.50	\$25.50				
Vision pre-tax	\$9.96	\$89.64	\$9.96				
Long Term Disability - nontaxable	\$14.82	\$133.38	\$14.82				
Personal Accident Ins after-tax	\$0.18	\$1.62	\$0.18				
403b basic pre-tax 2%	\$72.44	\$651.96	\$3.50			-\$620.46	\$620.46
403b supplemental pre-tax 7%	\$253.54	\$2,281.86	\$12.25			-\$2,171.61	\$2,171.61
6% ER Match 403b	\$217.32	\$1,955.88	\$10.50			-\$1,861.38	
3% ER Basic 403b	\$108.66	\$977.94	\$5.25			-\$930.69	
Parking Pre-tax	\$54.00	\$486.00	\$54.00				
<b>Net</b>	<b>\$2,438.09</b>	<b>\$21,942.81</b>	<b>\$15.97</b>	<b>\$3,447.00</b>			<b>\$9,223.88</b>

### 9905 Not FICA Taxable

9905 Wages Taxable - not reportable by Emory. Employee will need to file 1040-ES

ER Portion of 403b pulled from Employee  
403b account

**Example of Paid on 9905 but grant ended 9 months ago and should have been paid 100% on Post Doc/Medical Resident assignment**

Summary of 9 months of wages and taxes					Should have been set up		Adjustments needed to correct employee				
	Record 1 (NHM)9905				Record 1 (NHM) 9905		Record 1 (NHM) 9905				
	Research	9 Month	9 month		Research	Fellow/Trainee	Research	Fellow/Trainee	Amount owes		
	Record 0	Fellow/Trainee	Summary	Record 0	Record	Record 0	EUM	Fellow/Trainee	Assignment		
	EUM	ee		Assignment	(EUM)	Assignment	EUM	Assignment	Assignment		
	Assignment	Assignment			(EUM)	Assignment	Assignment	Assignment	by EE		
Wages		\$175.00	\$3,447.00	\$1,575.00	\$31,023.00		\$3,622.00	0	\$31,023.00		
OASDI tax		\$2.14		\$19.26			\$215.86		\$1,923.43		
Medicare tax		\$0.50		\$4.50			\$50.48		\$449.83		
Federal tax		\$0.00		\$0.00			\$281.63		\$2,534.67		
State tax		\$0.00		\$0.00			\$169.32		\$1,523.88		
Medical pre-tax		\$51.00		\$459.00			\$51.00				
Dental pre-tax		\$25.50		\$229.50			\$25.50				
Vision pre-tax		\$9.96		\$89.64			\$9.96				
Long Term Disability - nontaxable		\$14.82		\$133.38			\$14.82				
Personal Accident Ins after-tax		\$0.18		\$1.62			\$0.18				
403b basic pre-tax 2%		\$3.50		\$31.50			\$72.44		\$620.46		
403b supplemental pre-tax 7%		\$12.25		\$110.25			\$253.54		\$2,171.61		
6% ER Match 403b		\$10.50		\$94.50			\$217.32		\$1,861.38		
3% ER Basic 403b		\$5.25		\$47.25			\$108.66		\$930.69		
Parking Pre-tax		\$54.00		\$486.00			\$54.00				
		\$15.97	\$3,447.00	\$143.73	\$31,023.00		\$2,438.09	0	\$21,799.12	-\$31,023.00	\$2,373.26

The money moved from the 9905 record was exempt from FICA tax but the EUM record is subject. The employee would owe Emory \$2373.26 for FICA taxes

Employee would have missed the opportunity to contribute \$ 2,792.07 to the 403b plan and will have missed out on the ER contributions of \$2,792.07

Employee will now need to file 1040 -ES  
for the taxes that would have been  
withheld for Federal and State  
withholding.