



GUIDE FOR FELLOWS AND VISITING SCHOLARS, SCIENTISTS OR VISITING STUDENTS AT THE SMITHSONIAN INSTITUTION

Your appointment is administered by the Smithsonian Institution's Office of Academic Appointments and Internships (OAAI), which manages the Institution's centralized fellowship programs, and all other fellowship stipend appointments throughout the Smithsonian. The staff of the OAAI can assist you with questions or problems about your appointment. Our staff includes: Pamela Veenbaas, Interim Director; Christian Kameni, Program Specialist; and Christopher Wu, Program Assistant.

We hope the following information will be of use to you as you prepare to come to the Smithsonian for your appointment, as well as during your tenure here.

TABLE OF CONTENTS

ORIENTATION/CHECK-INS WITH THE OAAI.....	2
SMITHSONIAN HOSTS/ADVISORS.....	2
UNIT APPOINTMENT COORDINATOR.....	2
SI IDENTIFICATION BADGES, NETWORK ACCOUNTS AND BACKGROUND CHECKS.....	2
PREVENTION OF WORKPLACE HARASSMENT (POWH) TRAINING.....	3
RIGHTS AND RESPONSIBILITIES	4
CHANGING TENURE DATES	7
STIPENDS.....	7
TRAVEL ALLOWANCE.....	8
RESEARCH ALLOWANCE	8
MEDICAL INSURANCE	8
INJURY AND ILLNESS	9
VISAS	9
TAX INFORMATION	10
US Citizens and US Permanent Residents for Tax Purposes	10
Non-U.S. Residents	10
Other Tax Information	11
USE OF SMITHSONIAN FACILITIES.....	12
PUBLICATIONS.....	12
FINAL REPORTS	12
VACATION AND SICK DAYS	12
HOUSING	12

ORIENTATION/CHECK-INS WITH THE OFFICE OF ACADEMIC APPOINTMENTS AND INTERNSHIPS

You should check-in with the Office of Academic Appointments and Internships (OAAI) soon after beginning your appointment via a virtual meeting.

All non-U.S. residents MUST check-in with the Office of Academic Appointments and Internships before their paperwork can be processed for payment. This is in addition to the check-in with the Office of International Relations (OIR). Stipend payments take approximately six weeks to process after check-in with the OAAI is completed.

To schedule a check-in appointment, please book an appointment by clicking [here](https://outlook.office365.com/owa/calendar/OfficeofFellowships@sinet.onmicrosoft.com/bookings/) (<https://outlook.office365.com/owa/calendar/OfficeofFellowships@sinet.onmicrosoft.com/bookings/>). Appointment times for check-in with the Office of Academic Appointments and Internships are typically between 10:00 a.m. to 4:00 p.m. EST, Monday through Friday.

You should contact your unit's fellowship coordinator (or your host or advisor) to be oriented to your unit.

SMITHSONIAN HOSTS/ADVISORS

Your Smithsonian host or advisor will be of primary assistance in acquainting you with the resources relevant to your research and introducing you to members of the department where you will be working. You have probably already been in touch with your host or advisor, but you should definitely contact him or her in advance to make plans for meeting on the first day of your appointment.

UNIT APPOINTMENT COORDINATOR

Your unit appointment coordinator will assist you with your background check and in obtaining your Smithsonian identification badge, and in providing other necessary information. This person is identified in your award letter.

SI IDENTIFICATION BADGES, NETWORK ACCOUNTS AND BACKGROUND CHECKS

If your appointment is based in the Washington DC area, please read the information below about obtaining an ID badge.

Any Intern, Fellow, or Research Associate who is in residence at the Smithsonian Institution for 30 days or longer, or who requires unsupervised access to staff-only Smithsonian areas, is required to obtain an ID badge. To do this, you must undergo a background investigation through the Smithsonian's Office of Protection Services (OPS), Personnel Security and ID Office (PSIO).

The Smithsonian requires that everyone complete a favorable background check prior to obtaining access to Smithsonian network systems.

Authorization for fellows' Smithsonian identification badges and security cards comes from the fellow's host unit, not OAAI. You should consult your unit coordinator or advisor soon after you arrive, to obtain the appropriate form(s) to take to the Office of Protection Services (OPS) to apply for your ID badge. New security measures require that OPS issue fellows' ID's contingent upon successful clearance of the fellow through a background investigation. When you go to the OPS Washington, DC Office to initiate the background investigation, you will need to provide:

- [Form OF306](#) (Declaration for Federal Employment...although fellows are not employees of the Smithsonian)
- [FD-258](#) Fingerprint Chart

- Fingerprint Privacy rights and Acknowledgment Form
- Two forms of ID (e.g., Passport, Driver's license, Employment Authorization Document (EAD))
- Award or tentative offer letter
- SI-4008 form provided by your unit

Please contact your Unit Academic Appointment Coordinator for more information or if you have questions.

If your appointment is not based in the Washington DC area, the information below does not apply. Please contact your Unit Academic Appointment Coordinator for more information.

Fingerprints and Photo

If you are outside the DC area and wish to begin the badge process before you arrive in DC, take the [FD-258](#) fingerprint chart to your nearest law enforcement agency, courthouse, notary with fingerprinting authority, or campus protection services to be fingerprinted. Once you arrive in DC, make an appointment at PSIO to be photographed. Please bring two forms of ID to your appointment.

If you are located in the DC area or wish to begin the badge process after you arrive in DC, make an appointment at the Personnel Security and ID Office (PSIO) to be fingerprinted and photographed. Please bring two forms of ID to your appointment.

General ID Office Contact Info

*Due to COVID-19 restrictions, the ID Office is currently only open on Monday through Friday by [appointment only](#) (<https://app2.timetrade.com/tc/login.do?url=smithsonian>). No walk-ins will be accepted.

Hours of Operation

8 a.m. to 3 p.m

Monday through Friday: By appointment only

Closed on federal holidays & in accordance with OPM's operating status for the DC area.

Office Location

Capital Gallery, 4th Floor (Suite 4310)

600 Maryland Ave, SW, MRC 504

Washington, DC 20024

Contact

T: (202) 633-1598

F: (202) 633-5664

E: OPS-PSO@si.edu

Pick Up Badge

Your Unit Coordinator will be notified when your background investigation is complete. You can then go to the PSIO to pick up your badge. If your official letter was not submitted for the background investigation, you must bring it with you to pick up your ID Badge.

PREVENTION OF WORKPLACE HARASSMENT (POWH) TRAINING - REQUIRED

All Smithsonian (SI) academic appointees (Interns, Fellows, Research Associates) in residence with a SI program are required to complete the Smithsonian's online Prevention of Workplace Harassment (POWH) Training - EEO 300 course.

After taking EEO 300, the system will email you a certificate verifying that you have successfully completed the course. To meet your training requirement, you should forward a copy of this certificate to you unit's academic appointment coordinator no later than 30 days after the start of your SI appointment (pls note, your unit may require completion of this course < 30 days).

The online Prevention of Workplace Harassment (EEO 300) training course is available through SI External Learning, especially for individuals who may not yet have started their appointment, do not (yet) have a Smithsonian email account, and/or are off-site. We encourage you to complete the course now so you will have this requirement all taken care of before you even arrive at SI.

SI External Learning

Register for an SI External Learning account: <https://moodlex.si.edu/login/signup.php>

Login to SI External Learning: <https://moodlex.si.edu/login/index.php>

The enrollment key is: **oeema** (this key is required for external SI network access)

Select *POWH Refresher for Non-Supervisors* (EEO 300) from the training page:

Search courses

Go



► [About the Smithsonian](#)

► [Education and Access](#)

▼ [Equal Employment Opportunity \(EEO\)](#)

[Prevention of Workplace Harassment Refresher for Non-Supervisors 2020](#)

Additional guidance about accessing the system can be found [here](#), and for questions regarding the course SI_EEO@Training.edu

RIGHTS AND RESPONSIBILITIES

Fellows must comply with these standards of conduct. If there is any doubt that an activity or planned activity is in compliance, Fellows should immediately seek the advice of their Advisor(s).

Failure to comply with the following standards is cause for revoking the Fellowship appointment.

A Fellow must:

- follow legal requirements and other applicable standards for conducting research in the discipline, such as those for collecting, obtaining import permits and using live animals or human subjects (see SD 604, Misconduct in Research; SD 605, Animal Care and Use; SD 606, Research Involving Human Subjects; SD 607, Responsible Conduct of Research Training; SD 608, Financial Conflict of Interest for National Science Foundation [NSF]- and Public Health Service [PHS]-Sponsored Projects; and SD 611, Export Compliance and Trade Sanctions Related to Research, Export and Museum Activities);
- adhere to the funding source disclosure requirements in SD 806, Smithsonian Policies on Publishing by the Institution and Individual Staff Members, and the funding source disclosure requirements otherwise applicable to SI staff in SD 103, Smithsonian Institution Standards of Conduct, Section 9(b), when the Fellow is publishing research findings under the SI affiliation;

- adhere to SD 103, Smithsonian Institution Standards of Conduct, Section 13(c), and provide an annual and any ongoing disclosures required by the SI Form 1085 if the Fellow is a PI or co-PI on an SI grant;
- adhere to SD 124, Protection of Minors, especially when Fellows of majority age interact with Interns who may still be minors;
- adhere to applicable SI policy and/or written agreements between the Fellow and the SI regarding ownership and use of intellectual property generated as a result of the Fellowship, and be familiar with the provisions and processes set forth in all applicable directives, such as SD 102, Disclosing, Protecting, and Commercializing Inventions, and SD 609, Digital Asset Access and Use;
- adhere to SD 118, Privacy Policy, to ensure the protection of personally identifiable information (PII) and SD 119, Privacy Breach Notification Policy, when reporting any suspected or confirmed breaches of PII;
- adhere to the rules set by the Smithsonian Institution Libraries (SIL) and the Harvard-Smithsonian Center for Astrophysics library when using their resources and facilities;
- be aware of and guided by the generally accepted professional standards and codes of ethics applicable in his or her professional field(s);
- exhibit appropriate professional conduct and behavior, respect others, and cooperate in the enforcement of the prevention of workplace harassment as set forth in SD 214, Equal Employment Opportunity Program;
- submit a request in writing to the Office of Academic Appointments and Internships with approval from the principal advisor in order to receive additional stipend support. Financial support in addition to the Smithsonian Fellowship for such purposes as research travel and equipment may be received from other sources provided that no special demands are made upon the fellow's time;
- devote full time effort to the research proposed with the Smithsonian except for approved absences. Leave totaling up to three weeks may be taken during a twelve-month fellowship if planned in consultation with the fellow's principal advisor(s);
- submit a request in writing to the Office of Academic Appointments and Internships with approval from the principal advisor in order to maintain outside commitments which are consistent with full time research and study. In some cases, a leave of absence may have to be arranged. Requests for a leave of absence must be submitted in writing to the Office of Academic Appointments and Internships with approval from the principal advisor(s);
- have regular contact with their advisor(s) in the pursuit of their research. Advisors must approve any major changes in the focus of a fellow's research project, and the fellow may be asked to submit a written revised proposal to the advisor(s) and the Office of Academic Appointments and Internships;
- Fellows are not authorized represent the Smithsonian Institution in any official capacity, and care should be taken to avoid misunderstanding in this regard. The Smithsonian Institution should be acknowledged in any publication resulting from the research conducted under this fellowship;
- submit a final report to the Office of Academic Appointments and Internships. The fellow's advisor(s) should be copied in the report.

These Smithsonian Directives (SDs) can be accessed at the following private URL: <https://fellowships.si.edu/OSFD>.

In addition to complying with the above standards, a Fellow must not:

- misrepresent the relationship with the SI, particularly in any way representing him- or herself as an employee of the SI;
- directly or indirectly profit from, or permit others to profit from, information obtained through the Academic Appointment, which is or would be unavailable to external scholars or the general public;
- use or disseminate confidential, sensitive, or proprietary information obtained through their SI appointment;
- solicit or accept any gift that is or appears to be offered because the Fellow holds an Academic Appointment or may have influence within the SI;
- use official SI letterhead and similar materials, mailing privileges, or equipment, or supplies for anything not related to official SI business;
- solicit or promote the sale of any goods or services on SI premises through the use of SI resources or facilities, including email;
- operate SI motor vehicles or off-road equipment unless the Host Unit determines that such use qualifies as official SI business as described in SD 421, Mobile Asset Fleet Management, which provides that authorized operators may drive a motor vehicle or off-road equipment on SI official business only;
- reproduce copyrighted material (owned by the SI or a third party) in the absence of specific approval to do so from the rights-holder(s), unless permitted by fair use; and
- receive, spend, or commit funds, such as grants or contracts to the SI or grants from within the SI, without the approval and active fund management of the Host Unit's administrative staff.

A Fellow with access to collections, whether in the Host Unit or elsewhere, must be aware of and adhere to his or her respective unit's collections management policy and SD 600, Collections Management. Access to and use of collections must be approved in advance by the appropriate unit staff employee in accordance with established policy and procedures. A Fellow working directly with SI collections must disclose to his or her Advisor any personal activity that may create or seem to create conflicts of interest, such as collecting or dealing in similar objects, materials, or specimens.

A Fellow who becomes aware of any facts or circumstances giving rise to conflicts with the above-stated principles must immediately disclose such facts and circumstances to the Fellow's Advisor(s).

MEDIA RELEASE

As a fellow, you give permission to the Smithsonian Institution to use, and to authorize the Smithsonian's donors, funders, supporters and collaborators permission to use, materials that may include your name,

image, voice, likeness and work product produced by you as part of your Smithsonian academic appointment, in brochures, publications, online and other formats for educational and museum purposes.

INTELLECTUAL PROPERTY

As a fellow, you may generate original research and related content (e.g., text, images, videos, graphs, databases, etc.) that is based on or derived from the collections, resources, equipment, facilities, property, data (including but not limited to data generated by Smithsonian equipment), and staff expertise of the Smithsonian. You own copyright only in original research and related content created as a fellow, subject to Smithsonian's ownership rights in the underlying Smithsonian content. When your research is published, you agree to provide appropriate credit to the Smithsonian and those who you have collaborated with. Further, to the extent practicable and subject to a reasonable embargo period that may be imposed by the publisher, you agree to post for public access an electronic version of the final accepted manuscript or, with consent of the publisher, the final published version of your research. The Smithsonian provides access to Smithsonian Content for a variety of purposes, including but not limited to research by Smithsonian staff, affiliated agency staff, other academic appointees, and the public. Your access to Smithsonian Content is not exclusive, and the Smithsonian and others may use the same Smithsonian Content that you have incorporated into your research, and any resulting publication, in a manner that results in original research and/or publication by others.

CHANGING TENURE DATES

If you need to change the beginning and/or ending date(s) of your appointment, you should first contact your Smithsonian advisor(s) for their approval, and then submit a request by e-mail to the Office of Academic Appointments and Internships and copying the advisor(s) and unit coordinator. If the request is approved, you will receive a letter confirming the new dates.

STIPENDS

Smithsonian Fellowship stipends are not considered salary or compensation, but are awarded to help support a fellow's research efforts during the tenure of their appointment. The amounts and disbursement schedules of stipends and allowances are specified in individual award agreements. Stipends for appointments of three months or longer are usually paid in equal bi-monthly installments within the tenure period.

The stipend award provided in support of a fellowship will be disbursed as follows:

- Stipend payments begin approximately 6 weeks after all paperwork is returned to the Office of Academic Appointments and Internships and you have begun your appointment.
- If your total award is \$2,500 or less, or your full tenure is 3 weeks or less, your stipend award will be disbursed in one lump-sum payment unless otherwise indicated on your award agreement.
- Typically, the stipend will be distributed in equal bi-monthly installments unless otherwise indicated your award agreement
- The full stipend award will be disbursed within the fellowship tenure dates.
- Stipends are only released around the 10th and/or 25th of each month. Fellows should expect to receive payment within three to four business days after the release date to account for the varying processing times required for different financial institutions. Fellows should not expect payment on exactly the 10th and/or 25th nor on the same date each month. Payments are not released on weekends or holidays.

- Non-U.S. residents must check-in with the Office of Academic Appointments and Internships before their paperwork can be processed.
- All U.S. residents are required to receive payment via electronic funds transfer (EFT). In normal circumstances, non-U.S. residents who do not have a U.S. bank account may receive their first payment via U.S. debit card which has to be picked up, however fellows with a tenure longer than three months are encouraged to open a U.S. bank account upon arrival to receive payment via EFT. **The payment source will be the U.S. Treasury.**
- Non-U.S. fellows conducting their research outside the U.S. may receive their stipend payments via wire transfer. Wired stipend payments are typically disbursed around the 25th of each month.
- Please be advised that these funds are considered to be taxable along with all other income received from the award (see Tax Information section below).

TRAVEL ALLOWANCE

If offered a one-time travel allowance is intended to assist with the researcher's relocation to the Smithsonian. The travel allowance cannot be released before the tenure start date. The travel allowance will be included with the first stipend payment. A relocation allowance will not be paid for the travel or living expenses of dependents. Non-U.S. residents must check-in with the Office of Academic Appointments and Internships before the travel allowance can be released. Once a travel allowance has been received, no further accounting will be required, but awardees may wish to keep receipts for tax purposes. **Please be advised that these funds are considered to be taxable along with all other income received from the award (see Tax Information section below).**

RESEARCH ALLOWANCE

If awarded, the research allowance is intended for research-related expenses as proposed in the application. It will be issued directly to the awardee, who will be responsible for expenditures and for maintaining any necessary records. Researchers may use the allowance for purchase of materials or equipment, travel to professional meetings, field work, computer time at or outside the Smithsonian, photocopying, photographs, and other such expenses. They may not be used for direct hire of other individuals. To obtain the research allowance awardees must submit a budget, approved by the Smithsonian advisor, to the Office of Academic Appointments and Internships to initiate the payment. **Approved budgets must be submitted to the OAAI at least 2 weeks before the tenure end date.** Further accounting on the use of the allowance is not required, but awardees may wish to keep receipts for tax purposes. **Please be advised that these funds are considered to be taxable along with all other income received from the award (see Tax Information section below).**

MEDICAL INSURANCE

Recipients of research appointments of three months or longer are eligible for insurance under group health plan options offered through the Smithsonian. You also may obtain this insurance for eligible dependents: your spouse, your unmarried children under 26 years of age. **You may enroll yourself and your dependents without medical examination by completing an enrollment form within the first 30 days of the beginning of your appointment.** Your coverage would be effective on either the first or the fifteenth day of that month or the following month, depending on the beginning of your tenure and the enrollment date. Insurance coverage will terminate at the end of your appointment. You are not eligible for continuation of coverage after your Smithsonian appointment ends. Information on the monthly premiums can be found (<https://fellowships.si.edu/health-ins>).

In some cases, the Smithsonian contributes toward the cost of health insurance for research appointments (see your award letter for details on your specific award). Otherwise, the total cost of monthly premiums would be deducted from your stipend payments if you choose to enroll. Researchers are welcome to enroll in a Smithsonian or non-Smithsonian health insurance plan. **Please be advised that the amount contributed by the Smithsonian toward insurance coverage is considered to be taxable income (see Tax Information section below).**

INJURY AND ILLNESS

Smithsonian Fellows and Visiting Researchers are not employees of the Smithsonian Institution. If a fellow or researcher is injured or becomes ill during their appointment while performing their own independent research, they would not generally be eligible for workers' compensation insurance offered to employees. This is because the injury or illness would not be "work-related" because fellows and researchers are not considered to be working for the Smithsonian when performing their own research. If a fellow or researcher is enrolled in a private health program or enrolled in one of the health insurance programs offered by the Smithsonian to its fellows and researchers, any injury or illness that occurs during a research appointment should generally be covered by the health insurance provider. In submitting a health insurance claim, the claimant should indicate that they are a Smithsonian Fellow.

VISAS

When a foreign national is awarded a Smithsonian appointment to come to the United States for research, they are usually eligible to apply for a visa as an exchange visitor (category J-1). Even if it would otherwise be possible for a foreign visitor to enter the U.S. without this type of visa, it is the most appropriate category for research visits. Also, the proper visa status has important consequences for the taxation of fellowship awards to all non-U.S. citizens (see section on Tax Information below).

The Smithsonian's Office of International Relations (OIR) will provide an enabling document used to apply for the visa, called a DS-2019, for foreign nationals on Smithsonian research appointments.

Foreign nationals already in the U.S. on visas obtained through sponsorship by other institutions should provide the following: a copy of the visa, a copy of the I-94, a copy of the enabling document (ex. IAP-66, DS-2019 or I-20, I-797, etc.) and a copy of any other documentation which is relevant to the visa. We will consult the OIR to determine if renewal, extension or transfer procedures will be necessary. **Note: Holders of H-1B visas may not be paid through stipend awards.**

Important: Visitors with J-1 visas must enter the U.S. no sooner than 30-days before their appointment at the Smithsonian begins. They must also attend an OIR orientation and check-in on or before their first day. Upon entering the U.S., foreign visitors with J-1 visas have their arrival recorded in the U.S. government's 'SEVIS' visitor database. If a visitor with a J-1 visa does not then check in with the OIR within the allowable period, their authorization to stay in the U.S. can be canceled and their Form DS-2019 invalidated. Therefore, be sure to email OIR (internationalvisitor@si.edu) to arrange an appointment to verify your visa and citizenship status as soon as possible after you arrive to start your appointment.

All "J" visa holders are required to have insurance with specific medical coverage while in the U.S. Detailed information on these insurance requirements will be mailed to you with the visa certification. The Smithsonian insurance plans described above meet most, but not all of these requirements, and if you choose to enroll, the Office of Academic Appointments and Internships will provide information on a supplemental insurance policy after your arrival. Information on other insurance options which meet all requirements will also be available from the Office of Academic Appointments and Internships.

If you are member of an Indigenous Tribe of North America proof of affiliation is sufficient status. Please contact OIR (internationalvisitor@si.edu) for next steps.

Approximate Embassy or Consulate Visa Appointment Wait Times:

<https://travel.state.gov/content/travel/en/us-visas/visa-information-resources/wait-times.html>

TAX INFORMATION

Payment of U.S. federal income tax is a personal obligation of each awardee, and all funds provided under the appointment (stipends, research, travel and/or insurance allowances) are subject to taxation. Fellows are solely responsible for determining their own tax liability and complying with all applicable tax laws and reporting obligations. It is the visitor's sole responsibility to maintain his/her own accurate records regarding these amounts, to be able to determine that portion of the award which is taxable, to report such amounts on the proper forms, and to pay all required taxes. Since tax liability varies on a case by case basis, the Institution cannot give authoritative advice with respect to an individual's taxes. You should consult with the Internal Revenue Service (IRS) or a tax consultant to determine your particular tax liability.

The Internal Revenue Service website includes extensive information about tax obligations for fellowship and internship recipients, www.irs.gov. You may also refer to the IRS Publication 970 "Tax Benefits for Education" found at <http://www.irs.gov/pub/irs-pdf/p970.pdf> or Publication 54 "Tax Guide for U.S. Citizens and Resident Aliens Abroad" found at <http://www.irs.gov/pub/irs-pdf/p54.pdf>. Otherwise the publications may be obtained from any IRS office or by calling 1-800-829-3676. In addition, you may consult your own tax advisor.

US Citizens and US Permanent Residents for Tax Purposes

All funds provided under this appointment, including the stipend and any allowances (travel, research and health insurance, if provided), may be subject to income tax. However, the funds are not subject to self-employment (social security) tax. Stipend recipients are responsible for including the entire award in their income tax return for each full or partial tax year during which funding is received.

Stipend recipients who are U.S. citizens or residents will not receive an IRS tax form (W-2 or 1099) because fellows and interns are not deemed to be employees or contractors of the Smithsonian. This also means that social security taxes are not withheld by the Smithsonian from stipend payments.

U.S. residents will receive a financial statement from the Smithsonian in March for the preceding calendar year. The statement will include the amount of the stipend paid by the Smithsonian. Financial statements are provided for your personal reference only; they are not official IRS tax documents and should not be submitted to the IRS with your tax return.

Non-U.S. Residents

Awards to non-U.S. residents are subject to income tax withholding unless there is a bilateral tax treaty between the fellow's country of residence and the United States that includes a provision that exempts the stipend from U.S. taxes.

If there is no tax treaty, U.S. incomes taxes will be withheld by the Smithsonian at the rate required by the IRS, which may depend on a number of factors, including whether the recipient satisfies the substantial presence test and the type of visa held by the stipend recipient. Social security taxes will not be withheld. For more information, see [IRS Publication 519, U.S. Tax Guide for Aliens](https://www.irs.gov/forms-pubs/about-publication-519) (<https://www.irs.gov/forms-pubs/about-publication-519>).

The tax status and withholding rate for non-U.S. residents is determined by the information provided on the award agreement or tax forms.

International appointees may or may not be required to pay taxes on all income earned in the U.S., based on their eligibility for certain deductions and their individual tax status.

In general, the tax guidelines (see previous section) for Smithsonian foreign researchers are similar to those of U.S. citizens. However, these awards are subject to withholding of U.S. federal income tax. This required withholding can be as high as 14% unless a foreign researcher is in the United States on a J or F visa (see section on Visas above). Elimination of tax withholding may apply for those foreign nationals who are eligible to claim full exemption under the terms of tax treaties between their home countries and the U.S.

All foreign awardees should complete the visa/tax questionnaire included with your award letter in order to help us determine their tax status in advance of the appointment.

For each tax year that a non-resident alien researcher is at the Smithsonian, the individual will receive a Form 1042S from the Smithsonian (usually in mid-March) at their permanent/foreign address. This form will show the amount paid to the researcher and the amount withheld for tax during the previous tax year. Before **June 15** each year, foreign visitors must file an income tax return Form 1040NR for the prior tax year. It is possible that the researcher will have to pay additional tax, or he/she may be able to claim a refund if the amount withheld is more than the tax liability. It is important to point out, however, that the IRS will not allow you to use income tax deductions if you do not file an income tax return by the deadline. Please refer to the [IRS Publication 519, U.S. Tax Guide for Aliens](https://www.irs.gov/forms-pubs/about-publication-519) (<https://www.irs.gov/forms-pubs/about-publication-519>), obtained from any IRS office or by calling 1-800-829-3676. The Form 1042S for the final year of an appointment will be sent to the forwarding address on file at the Office of Academic Appointments and Internships.

Individual Taxpayer Identification Numbers (ITINs) are required for any non-U.S. citizen filing a U.S. income tax return who does not have a U.S. Social Security Number. The ITIN application (Form W-7) and supporting identification documents must be sent to the IRS along with the visitor's income tax return for the previous year. Refer to the IRS website for detailed instructions for the W-7 application form.

Please be aware that it is possible for foreign visitors' tax status to change during the course of longer appointments, after they have been in the U.S. long enough to be considered residents for tax purposes. Be sure to contact the Office of Academic Appointments and Internships if you have questions about this and refer back to the tax information above for U.S. Citizens and US Permanent Residents for Tax Purposes.

Other Tax Information

All awardees may be subject to additional income taxes imposed by the government of the state of their residence such as Washington, D.C., Virginia, or Maryland. These taxes are not as high as federal taxes, and they often follow federal exemption rules. However, awardees must acquaint themselves with specific regulations in their places of residence. If awardees reside in the jurisdiction for more than 183 days of the year, District of Columbia and Maryland tax returns must be filed by April 15 of each year. Virginia returns are due by May 1. Local taxes on sales of goods and services must be paid by non-resident aliens as well as by U.S. citizens and resident aliens; there are no provisions for exemptions from these taxes.

Fellowship income of U.S. citizens and resident aliens is not considered to be income derived from a trade or business and is not, therefore, subject to self-employment (social security) tax (refer to Spiegelman, 102 TC No. 14). Non-resident aliens present in the United States under an "F" or "J" visa are not liable for social security tax on their fellowship income.

USE OF SMITHSONIAN FACILITIES

Awardees will be provided with appropriate space to conduct their research within the departments to which they are assigned, and with the equipment necessary for their work. The amount of assistance available to the researcher will depend upon the workload of the department and the policy of the department chair. The Office of Academic Appointments and Internships encourages researchers to contact their hosts/advisors in advance of their arrival to discuss their needs for equipment, supplies, computer time, and departmental support. This may enable researchers to make better arrangements for transporting items needed at the Smithsonian. It also allows sponsoring units or departments to plan for space and research needs. Research privileges at the Library of Congress may be arranged through the Smithsonian Institution Libraries.

PUBLICATIONS

We cannot offer any financial assistance for the publication of manuscripts, even those produced while actually in residence at the Smithsonian. It is requested, however, that the Smithsonian Institution be acknowledged in any publication resulting from the research conducted under this appointment, and we would appreciate receiving copies or citations of such publications.

FINAL REPORTS

A final report is required from each researcher summarizing his/her research activities while at the Smithsonian. These reports must be submitted to the Office of Academic Appointments and Internships at fellows@si.edu and your host/advisor must be copied on the email.

VACATION AND SICK DAYS

Because of the limited period of tenure associated with a research appointment, no formal provision is made for vacation or sick leave. During a twelve-month appointment, up to three weeks of leave for vacation or illness is considered reasonable; however, individual arrangements must be made with the researcher's Smithsonian advisor/host. Otherwise, awardees are expected to be engaged in their research at the Institution unless they have the approval of their host/advisor and have notified the Office of Academic Appointments and Internships. Please note that Federal Holidays are observed for all Smithsonian employees and academic appointees.

HOUSING

Researchers whose appointments are not at a Smithsonian unit in Washington, DC will either receive advance information on housing near the site of their appointment from the fellowship coordinator at that unit, or are asked to contact their host/advisor to inquire about housing possibilities.

For researchers who will be in the Washington, DC area, we suggest that you obtain an issue of The Washington Post Sunday Classifieds section prior to your arrival in Washington, DC. The Post's Classifieds Section can also be accessed [online](https://www.washingtonpost.com/classifieds/) (<https://www.washingtonpost.com/classifieds/>). In addition, many area universities provide housing information on their campus bulletin boards. Still, finding housing in Washington can be a time-consuming process. You may wish to consider these factors before you start searching:

* Most apartments require a 30-day notice from departing tenants. Managers may not know if any apartments will be available until one month before vacancy. Therefore, you may need to arrange for temporary housing when you first come to Washington, D.C.

* The neighborhoods in Washington, D.C. (and to a lesser extent, those in the surrounding areas) can vary greatly within just a few blocks. Be sure to check out the security of the neighborhood before you make your final decision.

* Washington, D.C. is an expensive city and rents are high. You may wish to consider living in the suburbs with access to the bus or subway.

* Some real estate agencies provide free information regarding rental properties.

* Leasing furniture for an unfurnished apartment may be cheaper than a furnished apartment.

* Parking is limited in many areas. Ask about off-street parking and parking regulations in the neighborhood if a parking space/lot is not provided with an apartment.

Maps and information about the Metro subway system and Washington, DC area rail and bus systems can be found online at www.wmata.com.

We hope this information will be useful to you before and during your appointment. If you have questions, concerns, or problems regarding any matter related to the appointment, please do not hesitate to call on the staff of the Office of Academic Appointments and Internships.

We look forward to welcoming you to the Smithsonian.