



Trainee Stipend and Taxes

Most long-term trainees of the Oregon LEND Program receive a monthly stipend, rather than hourly or salary-based income as an employee. Stipend amounts vary across disciplines and training positions based on a variety of factors, including amount of time devoted to LEND training per week, as well as number of months of the training experience.

Below is some information about the trainee stipend and its relation to federal and state taxes:

- Because funds distributed are in the form of a stipend, rather than hourly pay or salary compensation, OHSU does not deduct federal or state taxes.
- Stipend payments are considered taxable income.
- At the end of the calendar year, each trainee who receives a stipend will be provided with a 1099-Misc Income form to be used for tax filing purposes.
- The tax rate that will be applied to any individual trainee's stipend earnings varies based on a host of variables (e.g., other income, filing status).
- The Oregon LEND Program strongly encourages trainees to plan ahead for the possibility of needing to pay federal and state taxes at the end of the calendar year. As information only, and NOT as an indication of the rate any specific trainee may have to pay, for Calendar Year 2015, someone earning between \$9,225 and \$37,450 would fall in the 15% Federal income tax bracket.
- Consultation with a tax professional may be beneficial. Beyond typical personal deductions, it is possible that there may be educational deductions available. Faculty and staff associated with the Oregon LEND Program are not sufficiently knowledgeable to provide tax advice beyond the above guidance, as it is outside the scope of our practice and expertise.

LEND Program
Institute on Development and Disability

tel 503-494-2734
fax 503-494-6868

Mail code: CDRC/LEND
707 S.W. Gaines Street
Portland, OR 97239