<table>
<thead>
<tr>
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<th>Annual cost FY22 (reference only)</th>
<th>Annual cost FY23 (1 July 2022-30 June 2023)</th>
<th>FY23 notes</th>
</tr>
</thead>
</table>
| **STIPEND**              | 34,762                            | 35,803<sup>1</sup>                          | • Stipend paid biweekly via payroll; reported to IRS on W2, FICA exempt if primary status is as student.  
• Stipend can be divided between multiple grants, SOM and department accounts, but benefits cannot be separated from stipend and will be charged by same % as stipend.  
• If a federal institutional or individual training grant supports part of the stipend, the gap between the federal stipend of $26,353 (see https://grants.nih.gov/grants/guide/notice-files/NOT-OD-22-132.html) with a 2% increase in federal support over FY21 backdated to 1 October 2021 and OHSU stipend cannot be filled using federal dollars.  
• SOM will help cover 5.14% of this for FY22 with the increased stipend with contract ($1,840).  
• Maximum cost of a graduate student that can be charged to federal grants is $54,835 (cannot exceed minimum cost of a student (reference only).  
• Annual cost could increase by $3,894/dependent. Max 4 dependents (this is budgeted in grant as OPE (LD Flex OPE).  
• Calculated using minimum $3,100/term/nine credit hours + $775 each additional credit/term (2% tuition increase over FY22).  
• Collected is either $775/term minimum (cost of a single tuition credit)* from research grants/other funds (by 2008 agreement with SOM Dean); or max allowed tuition on fellowships/training grants. For example, NIH T/F series grants allow collection of up to 60% of tuition; to max of $16,000/year (PhD) or $21,000/year (MD/PhD) for tuition & fees; NSF grants include $12,000 tuition.  
• Subsidy: OHSU (funds charged to stipend source) subsidizes dependent insurance. For FY23 subsidy is $1,298/dependent/term for medical/vision coverage (x 3 terms)= $3,894/dependent/year or $324.5/dependent/month.  
• Students not receiving a stipend may be charged full amount of tuition.  
• Plan is here: https://www.ohsu.edu/education/student-health-insurance-plan  
• Payroll tax. This charge covers: Transit Employer Tax, Parental Leave Accrual, Tri County Transit Tax, UMSAF MSA ER Fee, UWP ER WC Premium, Workers Comp ER Adj, Workers Compensation, WST DOR Tax Special Inputs etc.  
• For research grant budgets, OPE is = 18.96% for a student without dependents. This covers both health insurance and LD other OPE (red line above). For students including their dependents on health insurance, this will be greater (for example, it will be 30.62% for a student with one dependent on health insurance; similar, unique, OPE for each lab staff). |
| **TUITION AND FEES**      |                                   |                                             | Tuition maximum allowed and included on grants or full tuition:  
3,100 minimum/year:  
Tuition 2,000 minimum/year: | 6,392.44                           | 6,392.44                                            | • Medical, dental, vision not available to dependents.  
• Payroll tax. This charge covers: Transit Employer Tax, Parental Leave Accrual, Tri County Transit Tax, UMSAF MSA ER Fee, UWP ER WC Premium, Workers Comp ER Adj, Workers Compensation, WST DOR Tax Special Inputs etc.  
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| University fee            | 2,332                             | 2,332                                       | §583/term (no fees were increased over FY22)  
§16/term |
| Student council          | 64                                | 64                                          | $15/term (as a tuition addition with the $500 tuition, total tuition exemption $790/term)  
• This was added to tuition and fees in exempt billing. Removed as of summer term 2022 |
| GSO                      | 60                                | 60                                          | $16/term |
| Resource fee             | 876                               | 876                                          | §16/term |
| **HEALTH INSURANCE**     |                                   |                                             | Medical, dental, vision not available to dependents.  
• Payroll tax. This charge covers: Transit Employer Tax, Parental Leave Accrual, Tri County Transit Tax, UMSAF MSA ER Fee, UWP ER WC Premium, Workers Comp ER Adj, Workers Compensation, WST DOR Tax Special Inputs etc.  
• For research grant budgets, OPE is = 18.96% for a student without dependents. This covers both health insurance and LD other OPE (red line above). For students including their dependents on health insurance, this will be greater (for example, it will be 30.62% for a student with one dependent on health insurance; similar, unique, OPE for each lab staff). |
| Students under GRU contract | 5,711                             | 6,392.44                                    | • Medical, vision: $53,757.77  
• Dental: $335.36  
• Total employee Cost: $0  
• Total employer Cost: $5,711.13 |
| Dependents of students under GRU contract | 640                               | 640                                         | • Medical, vision: $53,757.77  
• Dental: $335.36  
• Total employee Cost: $0  
• Total employer Cost: $6,392.44 |
| Students not under GRU contract | 5,440                             | 6,098                                       | • Medical, vision: $53,757.77  
• Dental: $335.36  
• Total employee Cost: $0  
• Total employer Cost: $6,098 |
| Labor Distribution (LD) and OPE | 414.80                            | 414.80                                      | • Medical, vision, dental |
| **ANNUAL cost PhD student in SOM supported by research grant(s)** | 46,219.80                        | 48,166.24                                    | • Calculated using minimum $3,100 for tuition  
• Calculated using GRU insurance for student only  
• Annual cost could increase by $3,894/dependent. Max 4 dependents (this is budgeted in grant as OPE (LD Flex OPE).  
• Maximum cost of a graduate student that can be charged to federal grants is $54,835 (cannot exceed minimum cost of a postdoc; https://grants.nih.gov/grants/guide/notice-files/NOT-OD-22-132.html)  
• "Adjusted cost includes SOM agreement to help offset increased stipend for first 3 years of contract.  
• For research grant budgets, OPE is = 18.96% for a student without dependents. This covers both health insurance and LD other OPE (red line above). For students including their dependents on health insurance, this will be greater (for example, it will be 30.62% for a student with one dependent on health insurance; similar, unique, OPE for each lab staff).}