



Handbook for

2013

Atmospheric and Geospace Sciences

Postdoctoral Research Fellows

AGS-PRF

National Science Foundation
Division of
Atmospheric and Geospace Sciences

IMPORTANT

This document summarizes the terms and conditions for your National Science Foundation Atmospheric and Geospace Sciences Postdoctoral Research Fellowship (AGS-PRF) and provides general information for use during your tenure. Read it carefully and refer to it whenever you have a question about your Fellowship. This document may be downloaded from:

<http://www.nsf.gov/pubs/2011/nsf11069/nsf11069.pdf>

Address all correspondence to:

AGS-PRF
Division of Atmospheric and Geospace Sciences (AGS)
National Science Foundation
Room 775
4201 Wilson Boulevard
Arlington, VA 22230

You may also contact the program via Linda George, Program Director at lgeorge@nsf.gov or Sierra Warren, Program Specialist at swarren@nsf.gov
Telephone (703) 292-8520 and FAX (703) 292-9022.

As a recipient of NSF funds, you are responsible for fulfilling the academic and fiscal obligations of your award.

Failure on the part of a Fellow to observe all the terms and conditions of a Fellowship award constitutes sufficient grounds for its revocation by the Foundation.

1. INTRODUCTION

Your National Science Foundation Atmospheric and Geospace Sciences Postdoctoral Research Fellowship (AGS-PRF) has been awarded by the National Science Foundation in recognition of your accomplishments to date, and with the hope that your Fellowship experience will enhance your development as a scientist and enable you to further contribute to the scientific and educational effort of the United States. Upon acceptance of an award under this program, the Foundation will issue an award letter based on the information submitted in your Fellowship application.

2. FELLOWSHIP INSTITUTION

A Fellow must, by law, affiliate with an appropriate institution during the entire Fellowship Tenure as described in the AGS-PRF Program Solicitation NSF 11-521, and is responsible for making all arrangements for such affiliation with the Fellowship Institution. A clear relationship should be established with the chosen institution before

beginning tenure, thus assuring both the Fellow and the Foundation that it will be possible to carry out the program for which the Fellowship was awarded.

If it becomes necessary or desirable to seek affiliation with an institution other than the one listed in the application, the Fellow must request **in writing** permission from the Foundation, stating the reasons for the proposed change and explaining the appropriateness of the new institution for the proposed plan for research and education **(See Section 5 of this document for more details.)** This must be done **before** final arrangements with the new institution are completed. A fellow may not enter on tenure until the National Science Foundation approves all changes, including the new sponsoring scientist.

3. SPONSORING SCIENTIST

Each Postdoctoral Fellow will arrange for a staff member at the Fellowship Institution(s) to serve as sponsoring scientist. Usually this individual will be a professor or staff scientist with whom you will be working closely in your Fellowship program. It is hoped that this advisor will assist in the planning and initiation of your program of research, as well as advise and mentor you as described in the institution's Letter of Commitment submitted as part of your proposal. The sponsoring scientist will be the institutional representative responsible for your activities during tenure.

Starting and Termination Certificates used in connection with the Fellowship should be signed by the sponsoring scientist, or if absent, by an appropriate official of the institution.

Any questions relating to your status at the Fellowship Institution(s) which the sponsoring scientist cannot answer should be referred for resolution to other appropriate officials within the Fellowship Institution(s), such as a department chair, dean of the graduate school, or a designated institutional representative.

4. ENTRANCE UPON TENURE

A Postdoctoral Fellow must begin Fellowship activities within 12 months of receiving the award. An awardee who is unable to begin tenure within this specified time period is expected to decline the Fellowship. This declination will not prejudice any future application.

Before a Fellow may enter upon tenure of a Postdoctoral Fellowship, NSF must have on record the date (month and year) on which the Ph.D. was awarded. If the Ph.D. is not awarded prior to the starting date of tenure, the awardee must submit evidence that all the requirements for the degree have been completed. A certification form for this purpose will be made available by the cognizant NSF Program Officer.

A set of **starting materials**, including a Fellowship Starting Certificate, NSF Form 349 (06/2009), and Fellowship Termination Certificate, NSF Form 453 (06/2009), will be

made available to you after issuance of your award notice. Fellowship tenure starts on the date a Fellow begins Fellowship activities (must be the first day of the month; e.g., January 1) and terminates on the date Fellowship activities are completed at the Fellowship Institution, as indicated on the Starting and Termination Certificates, both of which must be signed by the sponsoring scientist or by an appropriate official of the institution. This is a requirement which the Foundation must ask Fellows to fulfill in order to comply with governmental accounting regulations. If a Fellow interrupts tenure or affiliates with more than one institution, Starting and Termination Certificates are required for each portion of tenure. **Stipend payments will not be authorized until a Starting Certificate has been received by the Foundation.**

5. PROGRAM CHANGES

Any major change in the program of research or education from that proposed at the time of application, and any change in tenure, or in the institution(s) with which a Fellow is associated, must be requested in writing and receive the **prior** written approval of the National Science Foundation. Before completion of the first year of Fellowship tenure, changes in the Fellowship Institution will be approved only under unusual circumstances. Since the likely impact of both the sponsoring scientist and the Fellowship Institution on the professional development of the Fellow was an important factor in the proposal evaluation process, the selection of these, especially for the first year of Fellowship tenure, will normally be viewed as a commitment on the part of the applicant to fulfill the plan for research and education as outlined in the original application. Although it is expected that each Fellow will carry out the program as approved at the time of application, **minor** changes may be made at the discretion of the Fellow and with concurrence of the scientific advisor. However, any **major** changes must be outlined and justified in full in writing so that a determination may be made by the Foundation as to whether the new program falls within the intent of the award.

6. STIPENDS

A. Amount

The stipend will be paid at a monthly rate which totals \$58,000 for each calendar year of the 2-year fellowship.

B. Payments

Stipend payments will be authorized after submission of a properly completed Fellowship Starting Certificate, NSF Form 349 (06/2009), and a completed FastStart Direct Deposit Form 1379 (06/2009). Instructions for submission of these forms are provided below.

- (1) **Fellowship Starting Certificate**, NSF Form 349 (06/2009). The fellow must complete and submit to the cognizant Program Officer the Fellowship Starting Certificate, NSF Form 349. This form will serve as the authority to

begin your stipend payments and will provide the Fellow's statement of tenure information. The form is countersigned by your sponsoring scientist or other appropriate official at your Institution.

- (2) **FastStart Direct Deposit Form**, NSF Form 1379 (06/2009). In order to receive payments from the Fellowship, the Fellow must complete the FastStart Direct Deposit Form, NSF Form 1379. The form must be signed and submitted to the NSF Division of Financial Management (DFM) by: email (NSFForm1379@nsf.gov), fax (703) 292-9006; or mail to:

National Science Foundation
DFM Accounts Payable Section
4201 Wilson Blvd., Stafford II, Rm. 605
Arlington, Virginia 22230

The Fellow should insert the name of the cognizant Program Officer at the top of the form. The Fellow's home address should be provided, as well as the name of their bank located in the United States. The Fellow's signature is required as it certifies the accuracy of the information contained on the form and states that the individual has read the Privacy Act Statement.

No funds will be released to the fellow without submission of this information.

- (3) **The first stipend** will be paid as soon as possible after the completed forms are received by the Foundation. Although every effort will be made to process the first payment immediately upon receipt of the Starting Certificate and the FastStart Direct Deposit Form, it may not be received until five to seven weeks after the start of the Fellowship tenure. It will therefore be necessary for the Fellow to make full financial provision for this interim period. Fellows are encouraged to make arrangements for accounts prior to the start of their fellowship tenure, so that initial processing may proceed without delay. In addition, Fellows are advised to use the same account for the entire period of their fellowship tenure, as any changes may involve significant delays in the processing of stipends.
- (4) **Any changes or interruptions** in stipend payment or any other miscellaneous actions should be requested and described on the **Fellowship Action Form**, NSF Form 383 (06/2009), also made available with the starting materials.

C. Delayed or Lost Stipend Payment

If an anticipated stipend or other Fellowship payment is not received on time, the Fellow should notify the cognizant NSF Program Officer immediately. If the payment in question has posted for payment but was not received, inquiry should

be made at the Fellow's bank to see if the payment can be traced. If it is still missing after a week, the Fellow should **write** the Foundation via electronic mail or at the address given on page one of this booklet requesting that the payment be stopped and that a replacement be processed. The Foundation will forward the appropriate fiscal information to the Treasury Department. In addition, an official of the bank should also write the Foundation stating that the bank did not receive the stipend payment. Such replacement payments usually require at least two months for processing. If the stipend is paid in the meantime, the Foundation should be notified immediately.

7. OTHER ALLOWANCES

A. Special Allowance

As soon as possible after the Foundation receives the Starting Certificate, each Fellow will be sent a first annual payment representing a Special Allowance of \$19,000; this allowance will also be paid electronically. This sum is intended to aid in defraying costs of general research expenses, special equipment, computing, travel, such as short-term visits to other institutions or attendance at scientific meetings, or publication costs during the first year of the fellowship tenure. The Allowance is expendable at the Fellow's discretion.

At the beginning of the second year of the Fellowship, subject to the submission and approval of annual project reports, and according to the schedule of payments submitted and approved by the Foundation, the Fellow will receive an additional \$19,000 annual research allowance. This, too, is expendable at the discretion of the Fellow.

If a fellowship is terminated early, a prorated portion of the special allowance must be returned to the National Science Foundation.

B. Benefits Allowance

The Fellow will receive an annual benefits allowance of \$9,000 in support of fringe benefits, including health insurance, dental and/or vision insurance, disability insurance, retirement, dependent care, and moving expenses, at the Fellow's discretion. NSF considers it appropriate for the Fellowship Institutions to make available employee benefits such as health insurance, and that the benefits allowance may be utilized for this purpose. In this case the Fellow would pay the benefits to the host institution; NSF cannot pay the institution directly.

The Foundation is not responsible for any charges incurred by or in behalf of the Fellow by the institution.

8. PROJECT REPORTS

A. Interim Reports

Fellows are required to submit an interim report electronically 3 months after start of the first year of the fellowship, via the Project Reports System in [Research.gov](https://www.research.gov). The purpose of this report is to determine if the project is developing as proposed. If significant changes in the project occur, formal notifications should be submitted via FastLane. The NSF FastLane system may be accessed at <https://www.fastlane.nsf.gov/fastlane.jsp>. See Section 5, Program Changes, for additional information.

B. Annual Reports

- 1) **Submission Requirement.** Fellows are required to submit an annual project report.
- 2) **Content of Annual Project Reports.** Fellows are required to submit annual reports electronically via the Project Reports System in [Research.gov](https://www.research.gov). The content requirements for annual project reports are specified in the system.
- 3) **Timing of Annual Project Reports.** Unless otherwise specified in the award, annual project reports shall be submitted at least 90 days prior to the end of each 12-month award period. It should be noted that the final annual report serves as the project's final report and must be submitted in accordance with section C below. Continued funding for the second and third years of the Fellowship will be contingent on the approval of annual project reports, and it is the Fellow's responsibility to ensure that annual reports are submitted in a timely fashion so that stipend payments are not interrupted.

C. Final Project Reports and Documents

- 1) **Final Project Report.** Within 90 days following expiration of the grant, a final project report must be submitted electronically via the Project Reporting System in [Research.gov](https://www.research.gov).
- 2) **Project Outcomes Report for the General Public.** Within 90 days following expiration of the grant, a project outcomes report for the general public must be submitted electronically via [Research.gov](https://www.research.gov). This report serves as a brief summary, prepared specifically for the public, of the nature and outcomes of the project. This report will be posted in the Research Spending and Results section of the [Research.gov](https://www.research.gov) website **exactly as it is submitted** and will be accompanied by the following disclaimer:

“This Project Outcomes Report for the General Public is displayed verbatim as submitted by the Principal Investigator (PI) for this award. Any opinions, findings, and conclusions or recommendations expressed in this Report are those of the PI and do not necessarily reflect the views of the National Science Foundation; NSF has not approved or endorsed its content.”

Fellows are to ensure that the report does not contain any confidential, proprietary business information; unpublished conclusions or data that might compromise the ability to publish results in the research literature; or invention disclosures that might adversely affect the patent rights or those of the organization, in a subject invention under the award. Responses are not to contain any private personally identifiable information such as home contact information, individual demographic data or individually identifiable information collected from human research participants.

- 3) **Termination Certificate and Grant Fiscal Report.** In addition, at the end of the Fellowship tenure period, Fellows must submit (by fax or email) to the cognizant NSF Program Officer the Fellowship Termination Certificate and Grant Fiscal Report, NSF Form 453 (06/2009).

D. Other Reports The Foundation would be pleased to receive an account of the Fellow's progress at any time, especially if there are particularly significant developments during a given Fellowship year.

9. CHANGE OF ADDRESS

A change in postal and/or electronic mail address should be reported promptly to the Foundation via electronic mail or in writing at the address on the first page of this booklet. Fellows are also expected to maintain updated contact information in FastLane at <http://www.fastlane.nsf.gov>, both as the Principal Investigator and Authorized Organizational Representative (AOR) on the fellowship award. Award amendments will be mailed electronically to the AOR email address on file in FastLane.

10. FOREIGN TRAVEL

All travel to be reimbursed from Federal funds must be by U.S. flag carriers if such service is available. Details are given below. No exceptions can be made to these regulations. Due to the complexity of the travel requirements, Fellows are encouraged to consult with the Fellowship Institution's Sponsored Projects Office – or equivalent – regarding any travel issues.

A. Allowability of Travel Expenses

- 1) **Expenses** for transportation, lodging, subsistence and related items incurred by fellows (see Award & Administration Guide (AAG) Chapter V.B.4) who are in travel status on business related to an NSF-supported project are

allowable as prescribed in the governing cost principles. The requirements for prior approval detailed in the governing cost principles are waived.

- 2) **Economy fare.** Except as provided in the governing cost principles, the difference between economy airfare and a higher-class airfare is unallowable. A train, bus or other surface carrier may be used in lieu of, or as a supplement to, air travel at the lowest first-class rate by the transportation facility used. If such travel, however, could have been performed by air, the allowance will not normally exceed that for jet economy airfare.

B. Use of U.S.-Flag Air Carriers

- 1) **In accordance with the Fly America Act** (49 USC 40118), any air transportation to, from, between, or within a country other than the U.S. of persons or property, the expense of which will be assisted by NSF funding, must be performed by or under a code-sharing arrangement with a U.S.-flag air carrier if service provided by such a carrier is available (see Comptroller General Decision B-240956, dated September 25, 1991). Tickets (or documentation for electronic tickets) must identify the U.S. flag air carrier's designator code and flight number.
- 2) **U.S.-flag air carrier:** For the purposes of this requirement, U.S.-flag air carrier service is considered available even though:
 - (a) comparable or a different kind of service can be provided at less cost by a foreign-flag air carrier;
 - (b) foreign-flag air carrier service is preferred by, or is more convenient for, NSF or traveler; or
 - (c) service by a foreign-flag air carrier can be paid for in excess foreign currency.
- 3) **The following rules apply unless** their application would result in the first or last leg of travel from or to the U.S. being performed by a foreign-flag air carrier:
 - (a) a U.S.-flag air carrier shall be used to destination or, in the absence of direct or through service, to the farthest interchange point on a usually traveled route.
 - (b) if a U.S.-flag air carrier does not serve an origin or interchange point, a foreign-flag air carrier shall be used only to the nearest interchange point on a usually traveled route to connect with a U.S. flag air carrier.

C. Use of Foreign-Flag Air Carriers

There are limited circumstances under which use of a foreign-flag air carrier is permissible. These circumstances are outlined below:

- 1) **Airline "Open Skies" Agreements:** A foreign flag air carrier may be used if the transportation is provided under an air transportation agreement between the United States and a foreign government, which the Department of Transportation has determined meets the requirements of the Fly America Act. For example, in 2008, the U.S. entered into an "Open Skies" Agreement with the European Union. This Agreement gives European Community airlines (airlines of Member States) the right to transport passengers and cargo on flights funded by the U.S. government, when the transportation is between a point in the United States and any point in a Member State or between any two points outside the United States. In accordance with the Agreement, however, a U.S.-flag air carrier must be used if: (a) transportation is between points for which there is a city-pair contract fare in effect for air passenger transportation services; or (b) transportation is obtained or funded by the Secretary of Defense or the Secretary of a Military Department. The conditions for use of a Member State airline apply to non-Federal employees as well (e.g., fellows). So, even though Fellows are ineligible for city-pair contract fares, they must still use a U.S.-flag air carrier if a city-pair contract fare exists. For information on other "open skies" agreements in which the United States has entered, please refer to GSA's website:
<http://www.gsa.gov/portal/content/103191>
- 2) **Involuntary Rerouting:** Travel on a foreign-flag carrier is permitted if a U.S.-flag air carrier involuntarily reroutes the traveler via a foreign-flag air carrier, notwithstanding the availability of alternative U.S.-flag air carrier service.
- 3) **Travel To and From the U.S:** Use of a foreign-flag air carrier is permissible if the airport abroad is:
 - (a) the traveler's origin or destination airport, and use of U.S.-flag air carrier service would extend the time in a travel status by at least 24 hours more than travel by a foreign-flag air carrier; or
 - (b) an interchange point, and use of U.S.-flag air carrier service would increase the number of aircraft changes the traveler must make outside of the U.S. by two or more, would require the traveler to wait four hours or more to make connections at that point, or would extend the time in a travel status by at least six hours more than travel by a foreign-flag air carrier.

- 4) **Travel Between Points Outside the U.S:** Use of a foreign-flag air carrier is permissible if:
 - (a) travel by a foreign-flag air carrier would eliminate two or more aircraft changes en route;
 - (b) travel by a U.S.-flag air carrier would require a connecting time of four hours or more at an overseas interchange point; or
 - (c) the travel is not part of the trip to or from the U.S., and use of a U.S.-flag air carrier would extend the time in a travel status by at least six hours more than travel by a foreign-flag air carrier.
- 5) **Short Distance Travel:** For all short distance travel, regardless of origin and destination, use of a foreign-flag air carrier is permissible if the elapsed travel time on a scheduled flight from origin to destination airport by a foreign-flag air carrier is three hours or less and service by a U.S.-flag air carrier would double the travel time.

11. ADDITIONAL FELLOWSHIP PROVISIONS

A. Length of Tenure

The AGS Postdoctoral Research Fellowships are awarded for periods up to 2 years, subject to satisfactory progress on the research and educational programs proposed. The tenure of a Fellowship may be interrupted only with the approval of the Foundation. In general, approval will not be given for periods of less than three full-time months. Interruptions may be approved with written justification for a period or periods of up to 12 months in total. **The total elapsed time of the Fellowship must not exceed 36 months.**

The Fellowship is subject to termination if the Fellow discontinues his/her research and educational activities for any reason prior to the end of Fellowship tenure. If a Fellow does not conform to the administrative requirements of the Fellowship Institution, NSF reserves the right to withhold all stipend payments, pending a full explanation.

B. Parental Leave

While it is the expectation of the NSF that Fellows commit full time to their research and education plans over the award's twenty-four month duration, the NSF recognizes that exceptions to this policy are necessary for Fellows to respond to professional and personal circumstances, such as the birth or adoption of children.

The NSF Geosciences Directorate seeks to help remove barriers to recruitment and retention in the scientific workforce by allowing recipients of the Division of Atmospheric and Geospace Sciences Postdoctoral Research Fellowships to use up to two months of paid leave, during their twenty-four months fellowship, for the birth or adoption of children. Either parent is eligible for the paid leave.

Furthermore, the NSF allows such paid leave to be cited as a justification to request a no-cost extension to extend the time for completion of award activities beyond the initial duration of twenty-four months. However, no additional funds will be allowed to supplement the Fellowship award beyond the total salary support of twenty-four months.

To allow paid leave for the birth or adoption of children, the following terms apply:

- 1) **Request and Approval:** A written request, including the reason for the leave, must be made by the Fellow and must be approved by the cognizant NSF Program Director.
- 2) **No additional funds:** The two months of paid leave cannot be used to increase the level of Fellow salary support beyond twenty-four months.
- 3) **A no-cost extension may be requested** to extend the original twenty-four month duration of the award in order to complete the goals of the research and education plans, but no supplemental funds will be provided for this purpose.

C. **Extension of Tenure**

Requests for additional funds will not be granted. If, however, additional time beyond the established expiration date of the award is required by the Fellow to assure adequate completion of the original scope of work within the funds already made available, a formal request must be submitted to NSF via FastLane at: www.fastlane.nsf.gov. The request must be submitted to NSF at least 45 days prior to the expiration date of the grant. The request must explain the need for the extension and include an estimate of the unobligated funds remaining and a plan for their use. The plan must adhere to the previously approved objectives of the project, and as noted above, the total duration of the award may not exceed 36 months. Before requesting a No-Cost Extension, note that Fellows may not receive additional compensation while on active Fellowship tenure (see Section 11. K below).

D. **Rights to Inventions or Writings**

NSF claims no rights to any inventions or writings that may result from its fellowship awards. However, Fellows should be aware that NSF, other Federal

agencies, or private parties may acquire such rights through other grant support. Fellows at foreign institutions should be aware that specific provisions regarding allocations of intellectual property rights apply to particular countries, and Fellows should be cognizant of any such provisions before commencing work.

E. Publications

Fellows are responsible for assuring that an acknowledgment of NSF support:

- 1) is made in any publication (including World Wide Web pages) of any material based on or developed from the fellowship-supported research, in the following terms:

"This material is based upon work supported by the National Science Foundation under Award No. (NSF award number)."

- 2) is orally acknowledged during all news media interviews, including popular media such as radio, television and news magazines.

Fellows are responsible for assuring that every publication of material (including World Wide Web pages) based on or developed under this award, except scientific articles or papers appearing in scientific, technical or professional journals, contains the following disclaimer:

"Any opinions, findings, and conclusions or recommendations expressed in this material are those of the author(s) and do not necessarily reflect the views of the National Science Foundation."

Fellows are responsible for assuring that the cognizant NSF Program Officer is provided access to, either electronically or in paper form, a copy of every publication of material based on or developed under this award, clearly labeled with the award number and other appropriate identifying information, promptly after publication.

F. Liability

NSF cannot assume any liability for accidents, illnesses or claims arising out of any work supported by the Fellow's award or for unauthorized use of patented or copyrighted materials. The Fellow is advised to take such steps as may be deemed necessary to insure or protect themselves and their property.

G. Sharing of Findings, Data and Other Research Products

Fellows are expected to agree to complete and open sharing of data and material in an expeditious manner. Fellows are responsible for compliance with the

following NSF guidelines on sharing of findings, data, and other research products:

NSF expects significant findings from research and education activities it supports to be promptly submitted for publication, with authorship that accurately reflects the contributions of those involved. It expects Fellows to share with other researchers, at no more than incremental cost and within a reasonable time, the primary data, samples, physical collections and other supporting materials created or gathered in the course of the work. It also encourages Fellows to share software and inventions or otherwise make them or their products widely available and usable.

Adjustments and, where essential, exceptions may be allowed to safeguard the rights of individuals and subjects, the validity of results, or the integrity of collections or to accommodate legitimate interests of NSF-supported Fellows.

H. Government Permits and Activities Abroad

- 1) For awards that include activities requiring permits from appropriate Federal, state, or local government authorities, the Fellow should obtain any required permits prior to undertaking the proposed activities.
- 2) The Fellow must comply with the laws and regulations of any foreign country in which research is to be conducted. Areas of potential concern include: (1) requirements for advance approval to conduct research or surveys; (2) special arrangements for the participation of foreign scientists and engineers; and (3) special visas for persons engaged in research or studies. NSF does not assume responsibility for the Fellow's compliance with the laws and regulations of the country in which the work is to be conducted.
- 3) The Fellow also should assure that activities carried on outside the U.S. are coordinated as necessary with appropriate U.S. and foreign government authorities and that necessary licenses, permits or approvals are obtained prior to undertaking the proposed activities.

I. Referrals to the NSF Office of the Inspector General

The NSF Inspector General is responsible for investigating all allegations of fraud, waste, and abuse, as well as allegations of research misconduct in connection with NSF programs and operations. The fellow shall promptly refer to the NSF Inspector General (oig@nsf.gov; www.nsf.gov/oig or 1-800-428-2189) any allegations or credible evidence of research misconduct or criminal or civil violation of laws pertaining to misappropriation, fraud, conflict of interest, bribery, gratuity, or similar misconduct involving NSF funds.

J. Income Taxes

No income tax will be withheld from any stipend and may be considered taxable income. **Provision therefore must be made by the Fellow for payment of any tax, domestic or foreign, when due.**

Stipends may be considered taxable income. Fellows may find it helpful to consult the US Internal Revenue Service (IRS) Tax Topic 421: Scholarship and Fellowship Grants and Publication 970: Tax Benefits for Education. These are available at <http://www.irs.gov>. Specific questions regarding the taxation of Fellowship funding and personal tax liability should be referred to the IRS. As such, NSF will not respond to questions regarding tax issues.

Fellows are not in any sense employees of the National Science Foundation. Therefore, no funds will be deducted from the stipends; no Social Security taxes will be paid by the Foundation; no W-2 or 1099 forms will be issued; and provision must be made by the Fellow for the filing of any necessary estimate of taxes due and for payment of all income taxes which may become due. A statement of funds received (including special allowance) will be issued by the Division of Financial Management of the Foundation upon written request of the Fellow.

The Foundation is unable to supply information concerning the income tax or other tax provisions of any foreign country. Inquiries should be directed to the authorities in the appropriate countries.

K. Supplementary Activities

During the tenure of the Fellowship the Fellows are expected to devote full time to the program of scientific research and educational activities outlined in their proposal, for which the award was granted. A Fellow may not engage in activities for compensation (except for brief military obligations) or receive another Fellowship or similar award while pursuing Fellowship activities without **prior** approval of the Foundation. Such approval may be granted only under exceptional circumstances.

L. Federal and/or Armed Forces Employees

If, during any part of a Fellowship tenure a Fellow will be a member of the Armed Forces or on leave from a position in the Federal Service, a statement must be filed from a cognizant official of the Government organization involved specifying (1) the funds, if any, that will be made available to the Fellow during tenure and the purpose for which they will be provided, and (2) the funds, if any, that will be made available to the Fellowship Institution on the Fellow's behalf. The Foundation and the Fellow's organization must reach a mutually satisfactory agreement regarding the Fellow's support during tenure before any funds can be provided under the Fellowship.

M. Vacations

NSF Fellowships do not provide a vacation period, as such, during the Fellowship tenure. Fellows are expected to maintain a full-time commitment to their fellowship activities throughout tenure and to respect customary vacation periods.

Fellows are entitled to the short holiday periods observed by their Fellowship Institutions, such as Thanksgiving and winter and spring holidays. These holiday periods cannot be accumulated for use at a later date as a vacation period. There is considerable variation in institutional practices in this area, but if an institution should "close" for a period in excess of 2 weeks, each Fellow attending such an institution will be expected to have made prior arrangements for the use of necessary facilities to carry out the approved program. If it is not possible for the Fellow to make these arrangements at the Fellowship Institution, other satisfactory arrangements must be made with prior Foundation approval, to carry on the work, or request the Foundation to permit suspension of the Fellowship for that period of time.

N. Medical Insurance

No medical or hospitalization program for use in the event of illness or accident involving a Fellow (or dependents) during tenure is provided by the National Science Foundation. Medical or hospital fees may be paid from the annual benefits allowance or, upon negotiation with the Fellowship Institution, institutional allowance.

In the absence of medical and hospital insurance by the institution, it is recommended the Fellows continue during tenure any medical insurance programs with which they are affiliated, or if they are not members of any such program, make arrangements to join a medical program which gives a reasonable amount of protection.

O. Future Employment

The award and acceptance of a Postdoctoral Fellowship does not obligate a Fellow, the National Science Foundation, or the United States Government with regard to future employment or future service of any kind.

P. Military Status

Brief interruption of a Fellowship for duly authorized military service or training will be permitted with prior Foundation approval. Requests for such interruptions of tenure should be directed to the Foundation in writing as soon as plans are final. Interruptions of less than 4 days need no approval.

In the case of a longer interruption resulting from active military service or from certain activities in lieu of service with the regular U.S. Armed Forces, provision can be made for reservations of a Fellowship (or the balance of it), and reinstatement of the unused portion at a later date. In such cases Fellows should notify the Foundation immediately in writing of their plans, and request further instructions.

Q. Veterans' Benefits

As a result of the enactment of P.L. 91-219, effective March 26, 1970, educational benefits payments from the Veterans Administration may now be received concurrently with and supplementary to Fellowship payments from the National Science Foundation.

R. Special Considerations

A number of situations frequently encountered in the conduct of research require special information and supporting documentation before starting tenure. Among these are the following, some mandated by Federal law:

- 1) research which has an actual and/or potential impact on the environment;
- 2) research at a registered historic or cultural property;
- 3) research involving the use of in vitro generated recombinant DNA molecules;
- 4) research involving the use of human subjects, hazardous materials, warm-blooded animals, or endangered species.

Fellows must provide information on the status of any special permissions, clearances or provision related to the above items before beginning tenure. Assessment of environmental impact will be required when appropriate. Specific guidance on the need for such additional documentation may be obtained from the Fellowship Institution's Research Administration Office or the NSF Award & Administration Guide.

12. TERMINATION OF FELLOWSHIP

A **Fellowship Termination Certificate**, NSF Form 453 (6/2009), will be made available in the materials sent with the award notice. This certificate must be signed by an appropriate official at the Fellowship Institution, and should show the date the Fellow actually completed Fellowship activities; the Fellowship will be considered to have terminated as of that date. When a Fellow affiliates with more than one institution, a Termination Certificate is required from each institution. Submission of this certificate is necessary to comply with governmental accounting procedures. In the event the

certificate is not submitted the Fellow may be requested to return to the Foundation all Fellowship funds which were received during Fellowship tenure.

13. ASSOCIATED FORMS AND DOCUMENTS

The following forms are referred to in this Handbook. These forms should be completed and mailed at the appropriate time in the tenure of the Fellowship; see Handbook for details. Mail to NSF at the address given at the beginning of this document; return by e-mail is preferred.

- Certification of PhD Receipt
- [Fellowship Starting Certificate, NSF Form 349 \(06/2009\)](#)
- [FastStart Direct Deposit Form, NSF Form 1379 \(06/2009\)](#)
- [Fellowship Action Form, NSF Form 383 \(06/2009\)](#)
- [Fellowship Termination Certificate, NSF Form 453 \(06/2009\)](#)