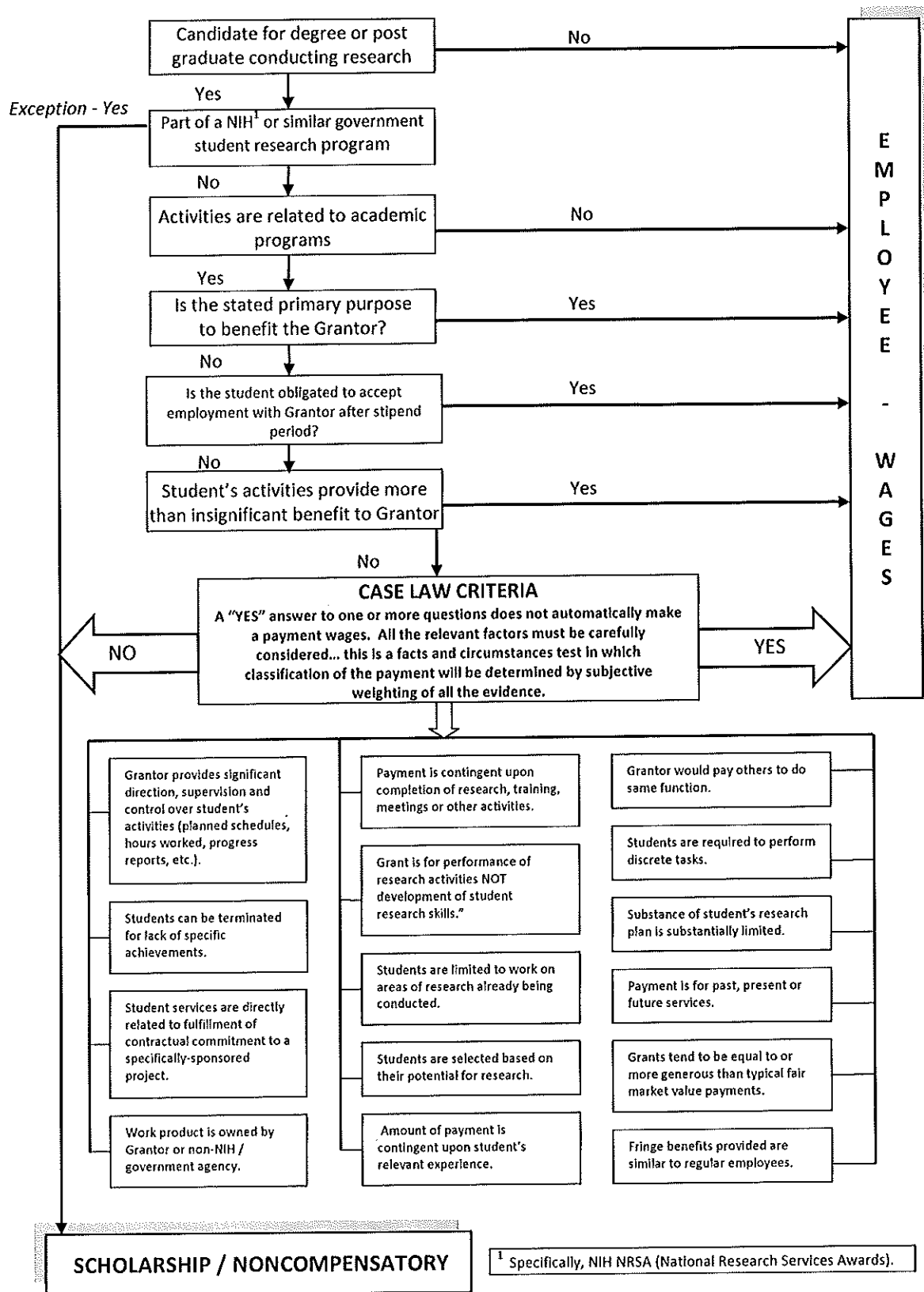


TAX CONSIDERATIONS CHART STUDENT SCHOLARSHIP VS EMPLOYMENT

TO ASSIST TAX ANALYSTS IN DETERMINING WHETHER PAYMENTS CONSTITUTE SCHOLARSHIPS OR WAGES FOR TAX PURPOSES ONLY.



¹ Specifically, NIH NRSA (National Research Services Awards).