



### 3-YEAR TUPPER POSTDOCTORAL FELLOWSHIP

**Deadline for submission: December 1, 2016.**

The Smithsonian Tropical Research Institute (STRI) invites applications for the Earl S. Tupper three-year postdoctoral fellowship. We strongly encourage applicants in disciplines including ecology, anthropology, paleontology, paleoecology, evolutionary biology, molecular phylogenetics, biogeography, animal behavior, neurobiology, soils sciences, and physiology of tropical plants and animals. Research should be based at one of the STRI facilities; proposals that include comparative research in other tropical countries will be considered. The annual stipend is \$48,000 (\*see tax exemptions below).

All candidates must submit a single application for a 24-month SI Postdoctoral Fellowship through SOLAA (<http://www.smithsonianofsi.com/fellowship-opportunities/>). A separate addendum should be sent to STRI describing how you would use a third year, plus an updated budget for all three years of the project. This addendum and budget should be sent to [fellows@si.edu](mailto:fellows@si.edu).

The **addendum** should include the following information:

- ✓ A one-page description of objectives and research activities for the third year (font size 12 pts, single spaced on 8 1/2 x 11 paper size).
- ✓ A detailed budget for each of the three years. The annual research/travel allowance for 3-Year Fellows is not expected to exceed \$8,000.00. However, all applicants should submit a realistic research budget. If the budget exceeds this amount, then a detailed funding model (including the expected sources of matching funds) should be included as part of the entire budget and in the justification.

Please note, 3-Year Tupper Postdoctoral applicants can also submit a one-year SIFP fellowship. However, this needs to be a separate application submitted through SOLAA with a separate description and research schedule.

Candidates must designate a staff member to serve as STRI host/advisor and two additional co-advisors who can review the proposal. Applicants should consult with the STRI scientific staff member who will serve as their host/advisor before submitting a final application. Staff members are listed at [http://www.stri.si.edu/english/scientific\\_staff/index.php](http://www.stri.si.edu/english/scientific_staff/index.php).

Awards are based upon merit, without regard to race, color, religion, sex, national origin, citizenship, age or condition of handicap of the applicant

## \* Tax Exemptions

**Note:** STRI nor the Republic of Panama withholds taxes on any fellowship awards.

**US citizens:** Payment of income tax is a personal obligation of each individual. The Internal Revenue Service of the United States (IRS) specifies that all income of citizens and residents of the USA, and their spouses if filing jointly, that is generated from fellowship or internship appointments is reportable.

SI stipend recipients who are U.S. citizens or residents will NOT receive an IRS tax form (W-2 or 1099) from the Smithsonian because they are not employees of or contractors for the Smithsonian. Stipend recipients are responsible, however, for including the entire award (stipend, travel and research allowances) in their income tax return for each full or partial tax year during which he/she received an award. U.S. citizens who reside in the U.S. will receive a Financial Statement from the Smithsonian that is acceptable to the IRS in reporting income. U.S. Citizens who reside in Panama will not receive a Financial Statement unless they request one. For persons of other nationalities, reportable income is to their own countries and tax liability on that income varies.

For those required to report their income to the IRS, various income exemptions and the tax credits on fellowship and internship awards are available, depending in part on the length of time the fellow or intern spends in Panama during a tax year. These exemptions vary tremendously with individual circumstances and each fellow/intern is responsible for determining his/her own exemptions and tax liability. The Smithsonian Institution cannot give authoritative advice on these matters. Fellowship recipients are encouraged to consult IRS publications 970 "Tax Benefits for Education" at <http://www.irs.gov/pub/irs-pdf/p970.pdf>, and publication 54 "Tax Guide for U.S. Citizens and Resident Aliens Abroad" at <http://www.irs.gov/pub/irs-pdf/p54.pdf>. You may call the IRS at 1-800-829-3676 for further information and to request forms by mail. Commercial online tax preparation services also are helpful.