

**Guidelines for Charging Graduate Student Tuition Remission on Sponsored Projects**

**Guideline Number: 10.14.002**

The following guidelines are provided for faculty who charge tuition to sponsored projects accounts:

- A. Only graduate students with Graduate Research Assistant (GRA) appointments performing “necessary work” for the sponsored project may have associated tuition charged to a sponsored project.
- B. Graduate students working on sponsored projects must hold a Graduate Research Assistantship (GRA) and be compensated by the award in an amount directly proportional to the amount of necessary work the student performs on the project.
- C. GRAs will be placed on payroll and their stipends/salaries will be charged through the payroll system. Tuition in an amount proportionate to the amount of compensation may also be paid on behalf of the student.
- D. All compensation charged to sponsored projects, paid as salaries and tuition remission, is subject to effort reporting. In order to meet this requirement, the allocation of tuition remission costs on awards must match the distribution of work effort.
- E. Any tuition paid without associated salary or in excess of the percentage of effort - indicated by the amount of salary paid - is not captured by the UNT Effort Reporting system. Therefore, all tuition payments must be associated with salary and be proportional.
  - 1. For example, if a graduate student is receiving compensation from a sponsored project and is appointed at .25 FTE (GRA) on that project, this is equal to 50% of the student’s total effort which allows 50% of the student’s tuition to be paid from that same project.
  - 2. Again, if the student is appointed at .50 FTE (GRA) on a project, this is equal to 100% of the student’s total effort. That same project can then pay 100% of the student’s tuition.
- F. Tuition remission is the payment of tuition expense as part of compensation to students performing necessary work on a sponsored project. If the student is working on more than one project, salary or salary and tuition must be paid by each project in an amount commensurate with the work being performed on that project.
- G. Unlike salaries and wages, tuition remission must be excluded from the application of indirect costs.

**Scholarships/fellowships on sponsored projects**

- A. Costs of scholarships, fellowships, and other programs of student aid at IHEs (Institutions of Higher Education) are allowable **only** when the **purpose** of the Federal award is to provide training to selected participants and the charge is approved by the Federal awarding agency.

**Reference:** Code of Federal Regulations, 2 CFR 200.466 – Scholarships and student aid costs

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Guideline Owner: Office of Grants and Contracts Administration (OGCA)

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Questions: Please contact OGCA at 940-565-3940